

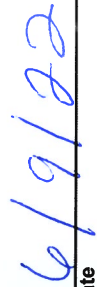
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/02/2022



President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Gerard F Muth

(412)318-1022 Extn :

Contact Person

Telephone

Extension

muthg@nhsd.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Hills SD	COUNTY : Allegheny	AUN : 103026902
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022) ?

Yes ☒
No ☐


If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$91612966
Ending Unassigned Fund Balance	\$4394378
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.79%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-9-22
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

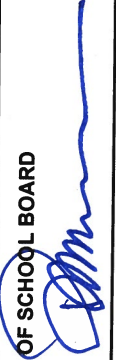
24 PS 6-687(a)(1)

(03/2006)

School District Name : North Hills SD	County : Allegheny	AUN Number : 103026902
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4-28-2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$350,000 represents a contingency for unanticipated expenditures. \$200,000 represents a contingency for unanticipated grants which is directly offset by a Revenue contingency for the same amount.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The unassigned fund balance is below the 8% ceiling and remains at a level recognized as fiscally prudent.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents the assignment for Other Post-Employment Benefit liabilities of \$5,640,022 and \$677,548 for leveling the impact of future PSERS rate increases.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	447,032	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,317,570	
0850 Unassigned Fund Balance	5,596,808	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,914,378</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	66,576,427	
7000 Revenue from State Sources	23,343,539	
8000 Revenue from Federal Sources	1,693,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$91,612,966</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$103,527,344</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	53,829,660
6113 Public Utility Realty Taxes	60,400
6114 Payments in Lieu of Current Taxes - State / Local	43,150
6140 Current Act 511 Taxes - Flat Rate Assessments	71,300
6150 Current Act 511 Taxes - Proportional Assessments	9,085,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,773,389
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	98,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	756,000
6910 Rentals	16,000
6920 Contributions and Donations from Private Sources	8,000
6940 Tuition from Patrons	21,000
6960 Services Provided Other Local Governmental Units / LEAs	38,000
6990 Refunds and Other Miscellaneous Revenue	574,928
REVENUE FROM LOCAL SOURCES	\$66,576,427
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,665,289
7160 Tuition for Orphans Subsidy	117,200
7271 Special Education funds for School-Aged Pupils	2,755,392
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	680,000
7340 State Property Tax Reduction Allocation	1,803,824
7505 Ready to Learn Block Grant	393,030
7810 State Share of Social Security and Medicare Taxes	1,549,552
7820 State Share of Retirement Contributions	7,164,252
REVENUE FROM STATE SOURCES	\$23,343,539
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	3,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	413,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8517 NCLB, Title IV - 21St Century Schools	29,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,088,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	72,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$1,693,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	91,612,966

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$53,829,660	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,803,824</u>	
Total Approx. Tax Revenue:	\$55,633,484	
Approx. Tax Levy for Tax Rate Calculation:	\$58,586,166	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,964,149,699	\$2,964,149,699
b. Real Estate Mills	19.0400	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,867,442,702	\$2,867,442,702
d. Assessed Value	\$2,973,917,067	\$2,973,917,067
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$56,437,410	\$56,437,410
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$56,437,410	\$56,437,410
(f Total * g)		
i. Base Mills Subject to Index	19.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.80000%	94.80000%
k. Tax Levy Needed	\$58,586,166	\$58,586,166
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.7000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$58,586,166	\$58,586,166
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,782,342
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$53,829,660
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$53,829,660	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,803,824</u>	
Total Approx. Tax Revenue:	\$55,633,484	
Approx. Tax Levy for Tax Rate Calculation:	\$58,586,166	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.7825	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,831,514	\$58,831,514
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,229.95	
Number of Homestead/Farmstead Properties	11126	11126
Median Assessed Value of Homestead Properties		\$136,600

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$53,829,660
Amount of Tax Relief for Homestead Exclusions	<u>\$1,803,824</u>
Total Approx. Tax Revenue:	\$55,633,484
Approx. Tax Levy for Tax Rate Calculation:	\$58,586,166
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,803,824	Lowering RE Tax Rate	\$0	\$1,803,824
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,803,824

CODE											
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>								
Allegheny	2,973,917,067	19.7000	58,586,166					94.80000%			
Totals:		2,973,917,067	58,586,166	-	1,803,824	=	56,782,342	X	94.80000%	=	53,829,660
				<u>Rate</u>						<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00						0	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00		0		0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00		\$0.00		0		0	
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00		71,300		71,300	
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00		0		0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00		\$0.00		0		0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00		\$0.00		0		0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00		0		0	
Total		Current Act 511 Taxes – Flat Rate Assessments						71,300		71,300	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%		6,879,200		6,879,200	
6152	Current Act 511 Occupation Taxes			0.000		0.000		0		0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		981,600		981,600	
6154	Current Act 511 Amusement Taxes			0.000%		0.000%		0		0	
6155	Current Act 511 Business Privilege Taxes			1.0000		0.000		400,000		400,000	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%		0.000%		0		0	
6157	Current Act 511 Mercantile Taxes			1.5000		0.000		825,000		825,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0		0		0	
Total		Current Act 511 Taxes – Proportional Assessments						9,085,800		9,085,800	
Total		Act 511, Current Taxes								9,157,100	
				Act 511 Tax Limit -->		2,867,442,702 X		12		34,409,312	
						Market Value		Mills		(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	19.0400	19.7000	3.47%	Yes	3.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.9%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,913,379
1200 Special Programs - Elementary / Secondary	11,718,585
1300 Vocational Education	1,040,757
1400 Other Instructional Programs - Elementary / Secondary	958,596
1500 Nonpublic School Programs	12,093
Total Instruction	\$56,643,410
2000 Support Services	
2100 Support Services - Students	3,239,915
2200 Support Services - Instructional Staff	1,758,220
2300 Support Services - Administration	4,939,388
2400 Support Services - Pupil Health	837,993
2500 Support Services - Business	686,849
2600 Operation and Maintenance of Plant Services	7,579,211
2700 Student Transportation Services	3,900,000
2800 Support Services - Central	2,153,815
2900 Other Support Services	88,000
Total Support Services	\$25,183,391
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,502,024
3300 Community Services	34,773
Total Operation of Non-Instructional Services	\$1,536,797
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,199,368
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	550,000
Total Other Expenditures and Financing Uses	\$8,249,368
Total Estimated Expenditures and Other Financing Uses	\$91,612,966

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,287,992
200 Personnel Services - Employee Benefits	14,828,596
300 Purchased Professional and Technical Services	2,350
400 Purchased Property Services	47,230
500 Other Purchased Services	1,113,390
600 Supplies	1,297,825
700 Property	318,886
800 Other Objects	17,110
Total Regular Programs - Elementary / Secondary	\$42,913,379
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,086,763
200 Personnel Services - Employee Benefits	3,555,160
300 Purchased Professional and Technical Services	329,422
400 Purchased Property Services	1,705,300
500 Other Purchased Services	1,033,290
700 Property	8,650
Total Special Programs - Elementary / Secondary	\$11,718,585
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,040,757
Total Vocational Education	\$1,040,757
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	342,912
200 Personnel Services - Employee Benefits	149,685
300 Purchased Professional and Technical Services	440,276
600 Supplies	5,523
800 Other Objects	20,200
Total Other Instructional Programs - Elementary / Secondary	\$958,596
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,093
Total Nonpublic School Programs	\$12,093
Total Instruction	\$56,643,410
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,936,766
200 Personnel Services - Employee Benefits	1,230,856
300 Purchased Professional and Technical Services	11,100
500 Other Purchased Services	7,239
600 Supplies	53,254
800 Other Objects	700
Total Support Services - Students	\$3,239,915
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	992,369
200 Personnel Services - Employee Benefits	624,914
300 Purchased Professional and Technical Services	17,865
400 Purchased Property Services	13,175
500 Other Purchased Services	95,717
600 Supplies	250
700 Property	13,930
Total Support Services - Instructional Staff	\$1,758,220
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,402,200
200 Personnel Services - Employee Benefits	1,502,028
300 Purchased Professional and Technical Services	787,200
400 Purchased Property Services	1,000
500 Other Purchased Services	101,660
600 Supplies	78,000
700 Property	1,000
800 Other Objects	66,300
Total Support Services - Administration	\$4,939,388
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	388,199
200 Personnel Services - Employee Benefits	290,569
300 Purchased Professional and Technical Services	146,800
400 Purchased Property Services	400
500 Other Purchased Services	1,300
600 Supplies	10,225
700 Property	500
Total Support Services - Pupil Health	\$837,993
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	368,769
200 Personnel Services - Employee Benefits	272,630
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	750
500 Other Purchased Services	500
600 Supplies	9,200
Total Support Services - Business	\$686,849
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,744,896
200 Personnel Services - Employee Benefits	2,016,330
300 Purchased Professional and Technical Services	17,492
400 Purchased Property Services	507,708
500 Other Purchased Services	266,268
600 Supplies	2,000,347
700 Property	25,720
800 Other Objects	450
Total Operation and Maintenance of Plant Services	\$7,579,211

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	37,855
200 Personnel Services - Employee Benefits	23,696
300 Purchased Professional and Technical Services	195,000
500 Other Purchased Services	3,638,449
600 Supplies	5,000
Total Student Transportation Services	\$3,900,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	152,871
200 Personnel Services - Employee Benefits	117,615
300 Purchased Professional and Technical Services	877,490
400 Purchased Property Services	100,646
500 Other Purchased Services	16,700
600 Supplies	59,890
700 Property	819,583
800 Other Objects	9,020
Total Support Services - Central	\$2,153,815
2900 <u>Other Support Services</u>	
500 Other Purchased Services	88,000
Total Other Support Services	\$88,000
Total Support Services	\$25,183,391
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	638,689
200 Personnel Services - Employee Benefits	352,855
300 Purchased Professional and Technical Services	46,500
400 Purchased Property Services	25,050
500 Other Purchased Services	227,840
600 Supplies	177,910
700 Property	8,000
800 Other Objects	25,180
Total Student Activities	\$1,502,024
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	23,500
200 Personnel Services - Employee Benefits	10,273
600 Supplies	1,000
Total Community Services	\$34,773
Total Operation of Non-Instructional Services	\$1,536,797
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,582,632
900 Other Uses of Funds	5,616,736
Total Debt Service / Other Expenditures and Financing Uses	\$7,199,368

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	550,000
Total Budgetary Reserve	\$550,000
Total Other Expenditures and Financing Uses	\$8,249,368
TOTAL EXPENDITURES	\$91,612,966

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	26,000,000	26,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	250,000	275,000
Food Service / Cafeteria Operations Fund	500	500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	56,000	51,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$26,306,500	\$26,326,500

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$26,306,500	\$26,326,500

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	42,349,804	65,292,800
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	478,408	239,204
0540 Accumulated Compensated Absences	2,063,456	2,033,301
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,103,705	11,080,600
0599 Other Noncurrent Liabilities	130,501,000	135,010,000
Total General Fund	\$186,496,373	\$213,655,905
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	120,500	120,900
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$120,500	\$120,900
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$186,616,873	\$213,776,805

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$186,616,873	\$213,776,805

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Account Description	Amounts
0810 Nonspendable Fund Balance	447,032
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,520,000
0850 Unassigned Fund Balance	4,394,378
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,914,378
5900 Budgetary Reserve	550,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,911,410