

**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 : Plum Borough SD	County : Allegheny	AUN Number : 103027503
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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 5/24/2022
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$325.00 . Provide a justification.	Retiree life insurance
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$325.00	Retiree life insurance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	General reserve for unanticipated cost.
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.	Unassigned fund balance reserved for future operating expenses.
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 reserved for future capital expenses.

<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	451,289
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,820,665
0850 Unassigned Fund Balance	5,346,101
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,166,766</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,716,735
7000 Revenue from State Sources	28,191,157
8000 Revenue from Federal Sources	1,859,857
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$68,767,749</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$77,934,515</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,116,633
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Taxes	34,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	110,000
6150 Current Act 511 Taxes - Proportional Assessments	4,524,102
6400 Delinquencies on Taxes Levied / Assessed by the LEA	870,000
6500 Earnings on Investments	52,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	650,000
6910 Rentals	20,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$38,716,735
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,336,921
7271 Special Education funds for School-Aged Pupils	2,646,207
7311 Pupil Transportation Subsidy	1,322,231
7312 Nonpublic and Charter School Pupil Transportation Subsidy	97,405
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	714,727
7330 Health Services (Medical, Dental, Nurse, Act 25)	72,000
7340 State Property Tax Reduction Allocation	2,084,434
7505 Ready to Learn Block Grant	618,345
7810 State Share of Social Security and Medicare Taxes	1,293,462
7820 State Share of Retirement Contributions	6,005,425
REVENUE FROM STATE SOURCES	\$28,191,157
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	68,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	309,827
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,436
8517 NCLB, Title IV - 21st Century Schools	23,390
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	517,045
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	706,159
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$1,859,857
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,767,749
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Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$32,116,633
Amount of Tax Relief for Homestead Exclusions	<u>\$2,084,434</u>
Total Approx. Tax Revenue:	\$34,201,067
Approx. Tax Levy for Tax Rate Calculation:	\$36,323,915

Allegheny

Total

2021-22 Data		
a. Assessed Value	\$1,622,678,784	\$1,622,678,784
b. Real Estate Mills	21.0757	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,528,549,313	\$1,528,549,313
d. Assessed Value	\$1,649,280,314	\$1,649,280,314
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$34,199,091	\$34,199,091
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$34,199,091	\$34,199,091
(f Total * g)		
i. Base Mills Subject to Index	21.0757	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.80000%	93.80000%
k. Tax Levy Needed	\$36,323,915	\$36,323,915
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.0241	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,323,915	\$36,323,915
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,239,481
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,116,633
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$32,116,633

Amount of Tax Relief for Homestead Exclusions \$2,084,434

Total Approx. Tax Revenue: \$34,201,067

Approx. Tax Levy for Tax Rate Calculation: \$36,323,915

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	22.0241	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$36,323,915	\$36,323,915
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$12,265.00	
Number of Homestead/Farmstead Properties	7716	7716
Median Assessed Value of Homestead Properties		\$125,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,116,633
Amount of Tax Relief for Homestead Exclusions	<u>\$2,084,434</u>
Total Approx. Tax Revenue:	\$34,201,067
Approx. Tax Levy for Tax Rate Calculation:	\$36,323,915

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,084,434	Lowering RE Tax Rate	\$0	\$2,084,434
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,084,434

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Allegheny	1,649,280,314	22.0241	36,323,915			93.80000%	
Totals:	1,649,280,314		36,323,915	2,084,434	34,239,481	93.80000%	32,116,633

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		80,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	80,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 110,000 110,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,124,102	4,124,102
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 4,524,102 4,524,102

Total Act 511, Current Taxes 4,634,102

Act 511 Tax Limit -->	1,528,549,313	X	12	18,342,592
	Market Value		Mills	(511 Limit)

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	21.0757	22.0241	4.50%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,406,342
1200 Special Programs - Elementary / Secondary	7,097,267
1300 Vocational Education	876,202
1400 Other Instructional Programs - Elementary / Secondary	56,000
1500 Nonpublic School Programs	39,880
Total Instruction	\$39,475,691
2000 Support Services	
2100 Support Services - Students	2,011,017
2200 Support Services - Instructional Staff	1,081,528
2300 Support Services - Administration	3,669,326
2400 Support Services - Pupil Health	771,161
2500 Support Services - Business	573,572
2600 Operation and Maintenance of Plant Services	5,647,965
2700 Student Transportation Services	4,034,614
2800 Support Services - Central	1,631,955
2900 Other Support Services	45,325
Total Support Services	\$19,466,463
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,219,208
3300 Community Services	255,826
Total Operation of Non-Instructional Services	\$1,475,034
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,250,561
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$8,350,561
Total Estimated Expenditures and Other Financing Uses	\$68,767,749

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,481,649
200 Personnel Services - Employee Benefits	10,682,294
300 Purchased Professional and Technical Services	822,593
400 Purchased Property Services	84,166
500 Other Purchased Services	1,011,007
600 Supplies	1,249,116
700 Property	75,000
800 Other Objects	517
Total Regular Programs - Elementary / Secondary	\$31,406,342
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,919,452
200 Personnel Services - Employee Benefits	1,669,422
300 Purchased Professional and Technical Services	674,500
500 Other Purchased Services	1,745,150
600 Supplies	88,743
Total Special Programs - Elementary / Secondary	\$7,097,267
1300 <u>Vocational Education</u>	
500 Other Purchased Services	864,762
800 Other Objects	11,440
Total Vocational Education	\$876,202
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$56,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	38,280
600 Supplies	1,600
Total Nonpublic School Programs	\$39,880
Total Instruction	\$39,475,691
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,249,941
200 Personnel Services - Employee Benefits	731,177
300 Purchased Professional and Technical Services	19,501
500 Other Purchased Services	500
600 Supplies	8,498
800 Other Objects	1,400
Total Support Services - Students	\$2,011,017
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	601,676
200 Personnel Services - Employee Benefits	418,737

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	27,165
500 Other Purchased Services	10,000
600 Supplies	23,950
Total Support Services - Instructional Staff	\$1,081,528
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,023,042
200 Personnel Services - Employee Benefits	1,148,257
300 Purchased Professional and Technical Services	386,500
500 Other Purchased Services	40,350
600 Supplies	55,037
800 Other Objects	16,140
Total Support Services - Administration	\$3,669,326
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	465,394
200 Personnel Services - Employee Benefits	257,984
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	2,000
500 Other Purchased Services	1,000
600 Supplies	17,283
Total Support Services - Pupil Health	\$771,161
2500 Support Services - Business	
100 Personnel Services - Salaries	345,901
200 Personnel Services - Employee Benefits	203,081
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	2,400
600 Supplies	14,690
800 Other Objects	5,000
Total Support Services - Business	\$573,572
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,190,763
200 Personnel Services - Employee Benefits	1,353,249
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	517,828
500 Other Purchased Services	202,125
600 Supplies	1,207,000
700 Property	160,000
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$5,647,965
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,876,220
200 Personnel Services - Employee Benefits	962,744
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	25,000
500 Other Purchased Services	69,500
600 Supplies	694,150

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	400,000
Total Student Transportation Services	\$4,034,614
2800 Support Services - Central	
100 Personnel Services - Salaries	517,560
200 Personnel Services - Employee Benefits	310,395
300 Purchased Professional and Technical Services	173,500
400 Purchased Property Services	30,000
500 Other Purchased Services	178,500
600 Supplies	305,000
700 Property	117,000
Total Support Services - Central	\$1,631,955
2900 Other Support Services	
200 Personnel Services - Employee Benefits	325
500 Other Purchased Services	45,000
Total Other Support Services	\$45,325
Total Support Services	\$19,466,463
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	599,902
200 Personnel Services - Employee Benefits	312,984
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	24,000
500 Other Purchased Services	19,050
600 Supplies	144,872
700 Property	28,400
800 Other Objects	13,000
Total Student Activities	\$1,219,208
3300 Community Services	
100 Personnel Services - Salaries	161,639
200 Personnel Services - Employee Benefits	73,187
300 Purchased Professional and Technical Services	21,000
Total Community Services	\$255,826
Total Operation of Non-Instructional Services	\$1,475,034
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,192,561
900 Other Uses of Funds	5,058,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,250,561
5900 Budgetary Reserve	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$8,350,561
TOTAL EXPENDITURES	\$68,767,749

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	14,500,000	14,500,000
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		
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 Cash and Short-Term Investments	\$14,500,000	\$14,500,000

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$14,500,000	\$14,500,000
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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	103,515,000	98,685,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	123,132	
0540 Accumulated Compensated Absences	1,127,605	1,127,605
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,872,722	19,872,722
0599 Other Noncurrent Liabilities	96,022,000	96,022,000
Total General Fund	\$220,660,459	\$215,707,327

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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

14,678

14,678

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)	91,000	91,000
0599 Other Noncurrent Liabilities	2,062,000	2,062,000

Total Food Service / Cafeteria Operations Fund	\$2,167,678	\$2,167,678
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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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

\$222,828,137

\$217,875,005

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$222,828,137	\$217,875,005
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Account Description	Amounts
0810 Nonspendable Fund Balance	451,289
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	4,166,766
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,166,766
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,718,055