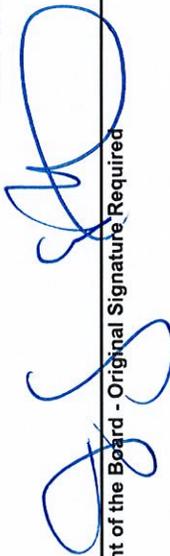


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/28/2022

Date



Secretary of the Board - Original Signature Required

6/29/2022

Date



Chief School Administrator - Original Signature Required

6/29/2022

Date

Christopher M Juzwick

Contact Person

(412)221-4542

Telephone

Extn :421

Extension

cmjuzwick@southfayette.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Fayette Township SD	COUNTY : Allegheny	AUN : 103028703
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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	\$72584644
Ending Unassigned Fund Balance	\$1674593
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.30%

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 7/7/22
--	----------------

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 :	County :	AUN Number :
South Fayette Township SD	Allegheny	103028703

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

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.	The District annually budgets an amount in budgetary reserve to allow for unanticipated expenditures in special education, maintenance and athletics. South Fayette is a rapidly growing district and we have to allow for unanticipated costs in these areas
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.	0850 account remains under the allowable 7.99% fund balance relating to expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed by board action monies for OPEB, PSERS, and Capital Projects.

<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	
0820 Restricted Fund Balance	521,941
0830 Committed Fund Balance	
0840 Assigned Fund Balance	21,213,397
0850 Unassigned Fund Balance	8,102,511
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$29,315,908</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	48,127,485
7000 Revenue from State Sources	14,995,980
8000 Revenue from Federal Sources	1,699,149
9000 Other Financing Sources	1,334,111
Total Estimated Revenues And Other Financing Sources	<u>\$66,156,725</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$95,472,633</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	39,955,486
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	40,500
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	5,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,202,500
6500 Earnings on Investments	239,185
6700 Revenues from LEA Activities	20,347
6800 Revenues from Intermediary Sources / Pass-Through Funds	385,000
6910 Rentals	38,520
6990 Refunds and Other Miscellaneous Revenue	25,947

REVENUE FROM LOCAL SOURCES \$48,127,485

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,589,891
7112 Basic Education Funding-Social Security	1,230,825
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	1,027,193
7311 Pupil Transportation Subsidy	1,077,624
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,950
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	708,779
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	840,131
7505 Ready to Learn Block Grant	263,996
7506 PAsmart Grants	500,000
7820 State Share of Retirement Contributions	5,656,591

REVENUE FROM STATE SOURCES \$14,995,980

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	64,289
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,774
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,194,108
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	16,000

Amount

REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	174,665
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	207,813
REVENUE FROM FEDERAL SOURCES	\$1,699,149
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	1,334,111
OTHER FINANCING SOURCES	\$1,334,111
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,156,725

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,955,486
Amount of Tax Relief for Homestead Exclusions	<u>\$840,131</u>
Total Approx. Tax Revenue:	\$40,795,617
Approx. Tax Levy for Tax Rate Calculation:	\$43,193,980

Allegheny

Total

2021-22 Data		
a. Assessed Value	\$1,558,674,256	\$1,558,674,256
b. Real Estate Mills	26.7000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,459,443,417	\$1,459,443,417
d. Assessed Value	\$1,617,752,056	\$1,617,752,056
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$41,616,603	\$41,616,603
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$41,616,603	\$41,616,603
(f Total * g)		
i. Base Mills Subject to Index	26.7000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.33732%	94.33732%
k. Tax Levy Needed	\$43,193,980	\$43,193,980
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.7000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,193,980	\$43,193,980
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,353,849
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,955,486
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,955,486	
Amount of Tax Relief for Homestead Exclusions	<u>\$840,131</u>	
Total Approx. Tax Revenue:	\$40,795,617	
Approx. Tax Levy for Tax Rate Calculation:	\$43,193,980	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.9015	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,137,709	\$45,137,709
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	\$6,532.19	
Number of Homestead/Farmstead Properties	4817	4817
Median Assessed Value of Homestead Properties		\$203,700

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,955,486
Amount of Tax Relief for Homestead Exclusions	<u>\$840,131</u>
Total Approx. Tax Revenue:	\$40,795,617
Approx. Tax Levy for Tax Rate Calculation:	\$43,193,980
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$840,131	Lowering RE Tax Rate	\$0	\$840,131
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$840,131

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	1,617,752,056	26.7000	43,193,980			94.33732%	
Totals:	1,617,752,056		43,193,980	840,131 =	42,353,849 X	94.33732% =	39,955,486

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		45,000
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	45,000
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 75,000 75,000

	<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%	4,200,000	4,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000	900,000
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 5,100,000 5,100,000

Total Act 511, Current Taxes 5,175,000

Act 511 Tax Limit -->	1,459,443,417 X	12	17,513,321
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	
6111	<u>Current Real Estate Taxes</u> Allegheny	26.7000	26.7000	0.00%	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	27,883,598
1200 Special Programs - Elementary / Secondary	8,080,741
1300 Vocational Education	617,565
1400 Other Instructional Programs - Elementary / Secondary	21,001
Total Instruction	\$36,602,905
2000 Support Services	
2100 Support Services - Students	2,712,367
2200 Support Services - Instructional Staff	1,970,085
2300 Support Services - Administration	3,447,806
2400 Support Services - Pupil Health	665,481
2500 Support Services - Business	907,556
2600 Operation and Maintenance of Plant Services	6,695,532
2700 Student Transportation Services	5,969,092
2800 Support Services - Central	1,118,104
2900 Other Support Services	45,000
Total Support Services	\$23,531,023
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,086,281
Total Operation of Non-Instructional Services	\$2,086,281
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	500,000
Total Facilities Acquisition, Construction and Improvement Services	\$500,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,049,495
5200 Interfund Transfers - Out	16,000
5900 Budgetary Reserve	798,940
Total Other Expenditures and Financing Uses	\$9,864,435
Total Estimated Expenditures and Other Financing Uses	\$72,584,644

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,054,589
200 Personnel Services - Employee Benefits	10,147,224
300 Purchased Professional and Technical Services	38,558
400 Purchased Property Services	17,150
500 Other Purchased Services	667,734
600 Supplies	763,915
700 Property	184,720
800 Other Objects	9,708
Total Regular Programs - Elementary / Secondary	\$27,883,598
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,515,120
200 Personnel Services - Employee Benefits	2,573,029
300 Purchased Professional and Technical Services	882,241
500 Other Purchased Services	1,060,130
600 Supplies	42,766
800 Other Objects	7,455
Total Special Programs - Elementary / Secondary	\$8,080,741
1300 <u>Vocational Education</u>	
500 Other Purchased Services	617,565
Total Vocational Education	\$617,565
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,050
200 Personnel Services - Employee Benefits	5,686
500 Other Purchased Services	600
600 Supplies	1,665
Total Other Instructional Programs - Elementary / Secondary	\$21,001
Total Instruction	\$36,602,905
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,546,594
200 Personnel Services - Employee Benefits	952,699
300 Purchased Professional and Technical Services	95,385
500 Other Purchased Services	8,375
600 Supplies	96,684
700 Property	9,600
800 Other Objects	3,030
Total Support Services - Students	\$2,712,367
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	854,260
200 Personnel Services - Employee Benefits	620,585
300 Purchased Professional and Technical Services	94,248
400 Purchased Property Services	71,665

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	44,909
600 Supplies	277,853
700 Property	6,565
Total Support Services - Instructional Staff	\$1,970,085
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,818,309
200 Personnel Services - Employee Benefits	1,135,991
300 Purchased Professional and Technical Services	297,684
500 Other Purchased Services	117,693
600 Supplies	36,632
800 Other Objects	41,497
Total Support Services - Administration	\$3,447,806
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	291,000
200 Personnel Services - Employee Benefits	235,591
300 Purchased Professional and Technical Services	119,800
400 Purchased Property Services	840
600 Supplies	17,615
800 Other Objects	635
Total Support Services - Pupil Health	\$665,481
2500 Support Services - Business	
100 Personnel Services - Salaries	327,206
200 Personnel Services - Employee Benefits	224,508
300 Purchased Professional and Technical Services	231,200
400 Purchased Property Services	18,162
500 Other Purchased Services	72,080
600 Supplies	18,200
800 Other Objects	16,200
Total Support Services - Business	\$907,556
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,019,530
200 Personnel Services - Employee Benefits	1,432,544
300 Purchased Professional and Technical Services	432,683
400 Purchased Property Services	738,759
500 Other Purchased Services	174,074
600 Supplies	1,557,475
700 Property	330,424
800 Other Objects	10,043
Total Operation and Maintenance of Plant Services	\$6,695,532
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,597,190
200 Personnel Services - Employee Benefits	1,590,170
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	52,000
500 Other Purchased Services	364,430

2022-2023 Final General Fund Budget

LEA : 103028703 South Fayette Township SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	688,181
700 Property	674,371
800 Other Objects	1,750
Total Student Transportation Services	\$5,969,092
2800 Support Services - Central	
100 Personnel Services - Salaries	290,616
200 Personnel Services - Employee Benefits	202,081
300 Purchased Professional and Technical Services	95,226
400 Purchased Property Services	61,029
500 Other Purchased Services	127,480
600 Supplies	258,599
700 Property	76,854
800 Other Objects	6,219
Total Support Services - Central	\$1,118,104
2900 Other Support Services	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$23,531,023
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,184,777
200 Personnel Services - Employee Benefits	570,755
300 Purchased Professional and Technical Services	59,955
400 Purchased Property Services	31,150
500 Other Purchased Services	49,620
600 Supplies	144,624
700 Property	28,300
800 Other Objects	17,100
Total Student Activities	\$2,086,281
Total Operation of Non-Instructional Services	\$2,086,281
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	500,000
Total Facilities Acquisition, Construction and Improvement Services	\$500,000
Total Facilities Acquisition, Construction and Improvement Services	\$500,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,080,799
900 Other Uses of Funds	5,968,696
Total Debt Service / Other Expenditures and Financing Uses	\$9,049,495
5200 Interfund Transfers - Out	
900 Other Uses of Funds	16,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$16,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	798,940
Total Budgetary Reserve	\$798,940
Total Other Expenditures and Financing Uses	\$9,864,435
TOTAL EXPENDITURES	\$72,584,644

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	29,837,849	23,409,930
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	15,000
Capital Reserve Fund - § 690, §1850	898,539	898,550
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	935,000	850,000
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	521,941	521,941
Permanent Fund		
Total Cash and Short-Term Investments	\$32,208,329	\$25,695,421

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	\$32,208,329	\$25,695,421
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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	75,210,756	71,422,667
0520 Extended-Term Financing Agreements Payable	771,904	
0530 Lease-Purchase Obligations	1,736,216	2,065,776
0540 Accumulated Compensated Absences	749,311	732,294
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,763,473	7,763,473
0599 Other Noncurrent Liabilities		
Total General Fund	\$86,231,660	\$81,984,210

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

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

<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	\$86,231,660	\$81,984,210

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	\$86,231,660	\$81,984,210
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	521,941
0830 Committed Fund Balance	21,213,396
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,674,593
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,887,989
5900 Budgetary Reserve	798,940
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,208,870