

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

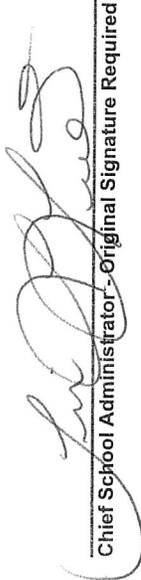
Date of Adoption of the General Fund Budget: 06/15/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

6-15-2022
Date

6-15-2022
Date

6-15-2022
Date

George Safin

Contact Person

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Telephone

Extn :

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Allegheny SD	COUNTY : Allegheny	AUN : 103029403
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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

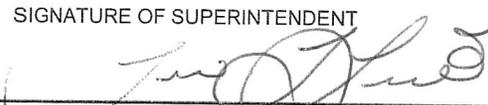
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$73114548
Ending Unassigned Fund Balance	\$14723629
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	20.13%

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 6-15-2022
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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 : West Allegheny SD	County : Allegheny	AUN Number : 103029403
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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 5-11-2022
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$51,265.04 C x 2%: \$28,687.14</p>	<p>The homestead amount for 6,074 properties will be \$230.08. $\\$230.08 \times 6,074 = \\$1,397,527.66$. There are 383 homestead properties that have tax bills less than \$230.08, whose total tax reduction is \$36,829.35. Total tax reduction is \$1,434,357.01.</p>
8080	<p>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.</p>	<p>Fund balance maintained to supplement cash flow in times of delayed revenue collections</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balances are maintained for Technology Support, PSERS rate stabilization, Capital Projects, Debt Service, and Curriculum Support.</p>

ITEM

AMOUNTS

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

0830 Committed Fund Balance

0840 Assigned Fund Balance

12,715,598

0850 Unassigned Fund Balance

14,227,780

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$26,943,378

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

57,137,705

7000 Revenue from State Sources

17,514,316

8000 Revenue from Federal Sources

433,485

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$75,085,506

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$102,028,884

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,094,029
6112 Interim Real Estate Taxes	345,000
6113 Public Utility Realty Taxes	42,694
6114 Payments in Lieu of Current Taxes - State / Local	563,261
6140 Current Act 511 Taxes - Flat Rate Assessments	110,000
6150 Current Act 511 Taxes - Proportional Assessments	6,955,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	152,220
6800 Revenues from Intermediary Sources / Pass-Through Funds	512,229
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	5,250
6940 Tuition from Patrons	18,400
6990 Refunds and Other Miscellaneous Revenue	186,372
REVENUE FROM LOCAL SOURCES	\$57,137,705
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,436,383
7112 Basic Education Funding-Social Security	1,154,867
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	1,781,215
7311 Pupil Transportation Subsidy	737,932
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	292,836
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,102
7340 State Property Tax Reduction Allocation	1,434,357
7505 Ready to Learn Block Grant	353,119
7820 State Share of Retirement Contributions	5,249,505
REVENUE FROM STATE SOURCES	\$17,514,316
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	260,364
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,456
8517 NCLB, Title IV - 21st Century Schools	20,505
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	86,160
REVENUE FROM FEDERAL SOURCES	\$433,485
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,085,506

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,094,029	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,434,357</u>	
Total Approx. Tax Revenue:	\$48,528,386	
Approx. Tax Levy for Tax Rate Calculation:	\$51,845,435	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,655,434,736	\$2,655,434,736
b. Real Estate Mills	18.5100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,415,135,243	\$2,415,135,243
d. Assessed Value	\$2,800,941,936	\$2,800,941,936
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$49,152,097	\$49,152,097
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$49,152,097	\$49,152,097
(f Total * g)		
i. Base Mills Subject to Index	18.5100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.42000%	93.42000%
k. Tax Levy Needed	\$51,845,435	\$51,845,435
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.5100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,845,435	\$51,845,435
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,411,078
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,094,029
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,094,029	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,434,357</u>	
Total Approx. Tax Revenue:	\$48,528,386	
Approx. Tax Levy for Tax Rate Calculation:	\$51,845,435	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.2318	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,867,155	\$53,867,155
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	\$12,430.00	
Number of Homestead/Farmstead Properties	6457	6457
Median Assessed Value of Homestead Properties		\$151,500

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,094,029
Amount of Tax Relief for Homestead Exclusions	<u>\$1,434,357</u>
Total Approx. Tax Revenue:	\$48,528,386
Approx. Tax Levy for Tax Rate Calculation:	\$51,845,435

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,434,357	Lowering RE Tax Rate	\$0	\$1,434,357
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,434,357

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	2,800,941,936	18.5100	51,845,435			93.42000%	
Totals:	2,800,941,936		51,845,435	- 1,434,357	= 50,411,078	X 93.42000%	= 47,094,029

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	110,000
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%	4,584,000	4,584,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,166,550	1,166,550
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	5,200	5,200
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	0.0250	0	1,200,000	1,200,000

Total Current Act 511 Taxes – Proportional Assessments 6,955,750 6,955,750

Total Act 511, Current Taxes 7,065,750

Act 511 Tax Limit -->	2,415,135,243	X	12	28,981,623
	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	18.5100	18.5100	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments	0.025%	0.025%	0.00%	Yes	3.9%	0.025%	0.025%	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,451,893
1200 Special Programs - Elementary / Secondary	6,628,960
1300 Vocational Education	2,399,970
1400 Other Instructional Programs - Elementary / Secondary	217,955
Total Instruction	\$37,698,778
2000 Support Services	
2100 Support Services - Students	2,865,259
2200 Support Services - Instructional Staff	3,686,994
2300 Support Services - Administration	4,557,724
2400 Support Services - Pupil Health	666,065
2500 Support Services - Business	705,587
2600 Operation and Maintenance of Plant Services	7,561,832
2700 Student Transportation Services	4,852,082
2800 Support Services - Central	185,576
2900 Other Support Services	68,458
Total Support Services	\$25,149,577
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,621,357
3300 Community Services	3,500
Total Operation of Non-Instructional Services	\$1,624,857
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,374,836
5200 Interfund Transfers - Out	16,500
Total Other Expenditures and Financing Uses	\$8,391,336
Total Estimated Expenditures and Other Financing Uses	\$73,114,548

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,378,290
200 Personnel Services - Employee Benefits	10,295,524
300 Purchased Professional and Technical Services	294,470
400 Purchased Property Services	15,300
500 Other Purchased Services	1,341,719
600 Supplies	89,806
700 Property	25,020
800 Other Objects	11,764
Total Regular Programs - Elementary / Secondary	\$28,451,893
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,514,845
200 Personnel Services - Employee Benefits	2,269,497
300 Purchased Professional and Technical Services	223,000
400 Purchased Property Services	2,500
500 Other Purchased Services	579,195
600 Supplies	33,980
700 Property	4,060
800 Other Objects	1,883
Total Special Programs - Elementary / Secondary	\$6,628,960
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,029,000
200 Personnel Services - Employee Benefits	625,483
400 Purchased Property Services	4,000
500 Other Purchased Services	697,352
600 Supplies	41,298
700 Property	1,312
800 Other Objects	1,525
Total Vocational Education	\$2,399,970
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	51,000
200 Personnel Services - Employee Benefits	14,455
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	138,000
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$217,955
Total Instruction	\$37,698,778
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,463,505
200 Personnel Services - Employee Benefits	971,594
300 Purchased Professional and Technical Services	377,850
500 Other Purchased Services	13,050

<u>Description</u>	<u>Amount</u>
600 Supplies	26,710
700 Property	1,000
800 Other Objects	11,550
Total Support Services - Students	\$2,865,259
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	908,388
200 Personnel Services - Employee Benefits	500,441
300 Purchased Professional and Technical Services	573,663
500 Other Purchased Services	1,040
600 Supplies	1,174,111
700 Property	529,051
800 Other Objects	300
Total Support Services - Instructional Staff	\$3,686,994
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,430,212
200 Personnel Services - Employee Benefits	1,628,179
300 Purchased Professional and Technical Services	164,500
500 Other Purchased Services	58,195
600 Supplies	103,352
800 Other Objects	173,286
Total Support Services - Administration	\$4,557,724
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	304,800
200 Personnel Services - Employee Benefits	222,284
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	860
500 Other Purchased Services	1,935
600 Supplies	15,686
700 Property	2,300
800 Other Objects	1,200
Total Support Services - Pupil Health	\$666,065
2500 Support Services - Business	
100 Personnel Services - Salaries	321,603
200 Personnel Services - Employee Benefits	207,277
300 Purchased Professional and Technical Services	7,653
500 Other Purchased Services	130,500
600 Supplies	34,722
800 Other Objects	3,832
Total Support Services - Business	\$705,587
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,648,068
200 Personnel Services - Employee Benefits	1,947,402
300 Purchased Professional and Technical Services	782,662
400 Purchased Property Services	552,000
500 Other Purchased Services	95,200

2022-2023 Final General Fund Budget

LEA : 103029403 West Allegheny SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,393,500
700 Property	143,000
Total Operation and Maintenance of Plant Services	\$7,561,832
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	14,296
200 Personnel Services - Employee Benefits	9,357
300 Purchased Professional and Technical Services	89,190
400 Purchased Property Services	30,000
500 Other Purchased Services	4,257,739
600 Supplies	451,500
Total Student Transportation Services	\$4,852,082
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	63,912
200 Personnel Services - Employee Benefits	31,664
500 Other Purchased Services	11,700
600 Supplies	4,000
800 Other Objects	74,300
Total Support Services - Central	\$185,576
2900 <u>Other Support Services</u>	
500 Other Purchased Services	68,458
Total Other Support Services	\$68,458
Total Support Services	\$25,149,577
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	798,099
200 Personnel Services - Employee Benefits	147,359
300 Purchased Professional and Technical Services	212,030
400 Purchased Property Services	43,950
500 Other Purchased Services	215,165
600 Supplies	143,974
800 Other Objects	60,780
Total Student Activities	\$1,621,357
3300 <u>Community Services</u>	
800 Other Objects	3,500
Total Community Services	\$3,500
Total Operation of Non-Instructional Services	\$1,624,857
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,137,560
900 Other Uses of Funds	6,237,276
Total Debt Service / Other Expenditures and Financing Uses	\$8,374,836
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	16,500
Total Interfund Transfers - Out	\$16,500
Total Other Expenditures and Financing Uses	\$8,391,336
TOTAL EXPENDITURES	\$73,114,548

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	27,000,000	29,000,000
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		
Food Service / Cafeteria Operations Fund	500,000	500,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$27,500,000	\$29,500,000

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	\$27,500,000	\$29,500,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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General Fund		
0510 Bonds Payable	63,000,000	67,000,000
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 General Fund	\$63,000,000	\$67,000,000

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	\$63,000,000	\$67,000,000

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	\$63,000,000	\$67,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	14,190,707
0850 Unassigned Fund Balance	14,723,629
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,914,336

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,914,336
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