

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



Date

6-23-2022

Secretary of the Board - Original Signature Required



Date

6/23/22

Chief School Administrator - Original Signature Required



Date

6-23-2022

Joseph M Esper

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Extn :

Contact Person

Telephone

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 Mifflin Area SD	COUNTY : Allegheny	AUN : 103029603
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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	\$61105057
Ending Unassigned Fund Balance	\$3263346
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.34%

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 7-7-2022
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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 Mifflin Area SD	County : Allegheny	AUN Number : 103029603
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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 5-20-22
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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>
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.	All totals have been validated.

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		
0850 Unassigned Fund Balance	4,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,219,988	
7000 Revenue from State Sources	21,591,071	
8000 Revenue from Federal Sources	4,557,344	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$60,368,403</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$64,368,403</u>

LEA : 103029603 West Mifflin Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,738,738
6113 Public Utility Realty Taxes	28,449
6114 Payments in Lieu of Current Taxes - State / Local	421,101
6140 Current Act 511 Taxes - Flat Rate Assessments	52,250
6150 Current Act 511 Taxes - Proportional Assessments	3,700,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,872,100
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	48,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	800,000
6940 Tuition from Patrons	3,500,000
6990 Refunds and Other Miscellaneous Revenue	33,600
REVENUE FROM LOCAL SOURCES	\$34,219,988
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,566,182
7112 Basic Education Funding-Social Security	790,671
7271 Special Education funds for School-Aged Pupils	2,374,060
7311 Pupil Transportation Subsidy	2,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	715,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,845,355
7505 Ready to Learn Block Grant	489,803
7820 State Share of Retirement Contributions	4,680,000
REVENUE FROM STATE SOURCES	\$21,591,071
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	75,000
8512 IDEA, Part B	175,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	987,090
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,500
8517 NCLB, Title IV - 21St Century Schools	52,754
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,000,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,000,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	150,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$4,557,344
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,368,403

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,738,738	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,355</u>	
Total Approx. Tax Revenue:	\$25,584,093	
Approx. Tax Levy for Tax Rate Calculation:	\$27,790,221	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$1,031,795,621	\$1,031,795,621
b. Real Estate Mills	25.3765	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$935,163,292	\$935,163,292
d. Assessed Value	\$1,045,960,201	\$1,045,960,201
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$26,183,362	\$26,183,362
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$26,183,362	\$26,183,362
(f Total * g)		
i. Base Mills Subject to Index	25.3765	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.49686%	91.49686%
k. Tax Levy Needed	\$27,790,221	\$27,790,221
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.5691	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,790,221	\$27,790,221
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,944,866
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,738,738
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,738,738	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,355</u>	
Total Approx. Tax Revenue:	\$25,584,093	
Approx. Tax Levy for Tax Rate Calculation:	\$27,790,221	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.5691	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,790,221	\$27,790,221
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	\$11,499.07	
Number of Homestead/Farmstead Properties	6080	6080
Median Assessed Value of Homestead Properties		\$70,600

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,738,738	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,355</u>	
Total Approx. Tax Revenue:	\$25,584,093	
Approx. Tax Levy for Tax Rate Calculation:	\$27,790,221	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,845,355	Lowering RE Tax Rate	\$0	\$1,845,355
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,845,355

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103029603 West Mifflin Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/14/2022 3:15:15 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	<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	1,045,960,201	26.5691	27,790,221			91.49686%	
Totals:	1,045,960,201		27,790,221	- 1,845,355 =	25,944,866 X	91.49686% =	23,738,738
				<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	52,250	52,250
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						52,250	52,250
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%	2,200,000	2,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	350,000	350,000
6154	Current Act 511 Amusement Taxes			10.000%	0.000%	200,000	200,000
6155	Current Act 511 Business Privilege Taxes			6.0000	0.000	450,500	450,500
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.7500	0.000	500,000	500,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						3,700,500	3,700,500
Total Act 511, Current Taxes							3,752,750
Act 511 Tax Limit -->				935,163,292 X	12	11,221,960	
				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 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	25.3765	26.5691	4.70%	Yes	4.7%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	4.7%				
6155	Current Act 511 Business Privilege Taxes	6.0000	6.0000	0.00%	Yes	4.7%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.7%				

LEA : 103029603 West Mifflin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,051,142
1200 Special Programs - Elementary / Secondary	9,260,512
1300 Vocational Education	1,257,768
1500 Nonpublic School Programs	4,982
Total Instruction	\$33,574,404
2000 Support Services	
2100 Support Services - Students	1,251,055
2200 Support Services - Instructional Staff	727,811
2300 Support Services - Administration	3,686,402
2400 Support Services - Pupil Health	390,301
2500 Support Services - Business	3,873,184
2600 Operation and Maintenance of Plant Services	4,430,724
2700 Student Transportation Services	3,085,567
2800 Support Services - Central	1,229,002
2900 Other Support Services	25,916
Total Support Services	\$18,699,962
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,346,914
3300 Community Services	337,598
Total Operation of Non-Instructional Services	\$1,684,512
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,146,179
Total Other Expenditures and Financing Uses	\$7,146,179
Total Estimated Expenditures and Other Financing Uses	\$61,105,057

LEA : 103029603 West Mifflin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,922,473
200 Personnel Services - Employee Benefits	8,180,589
300 Purchased Professional and Technical Services	391,600
400 Purchased Property Services	22,200
500 Other Purchased Services	1,647,450
600 Supplies	881,330
700 Property	400
800 Other Objects	5,100
Total Regular Programs - Elementary / Secondary	\$23,051,142
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,702,618
200 Personnel Services - Employee Benefits	1,679,876
300 Purchased Professional and Technical Services	2,214,418
400 Purchased Property Services	200
500 Other Purchased Services	2,515,650
600 Supplies	12,250
700 Property	15,000
800 Other Objects	120,500
Total Special Programs - Elementary / Secondary	\$9,260,512
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	391,733
200 Personnel Services - Employee Benefits	206,167
400 Purchased Property Services	400
500 Other Purchased Services	644,468
600 Supplies	15,000
Total Vocational Education	\$1,257,768
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,982
Total Nonpublic School Programs	\$4,982
Total Instruction	\$33,574,404
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	635,394
200 Personnel Services - Employee Benefits	405,042
300 Purchased Professional and Technical Services	208,119
500 Other Purchased Services	1,000
600 Supplies	1,250
800 Other Objects	250
Total Support Services - Students	\$1,251,055
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	314,125
200 Personnel Services - Employee Benefits	178,878

LEA : 103029603 West Mifflin Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	234,808
Total Support Services - Instructional Staff	\$727,811
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,722,614
200 Personnel Services - Employee Benefits	1,093,059
300 Purchased Professional and Technical Services	600,100
500 Other Purchased Services	207,479
600 Supplies	4,000
800 Other Objects	59,150
Total Support Services - Administration	\$3,686,402
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	149,334
200 Personnel Services - Employee Benefits	79,767
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	1,000
500 Other Purchased Services	200
600 Supplies	8,000
800 Other Objects	2,000
Total Support Services - Pupil Health	\$390,301
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	324,947
200 Personnel Services - Employee Benefits	221,786
300 Purchased Professional and Technical Services	66,235
400 Purchased Property Services	237,534
500 Other Purchased Services	50,500
600 Supplies	3,500
800 Other Objects	2,968,682
Total Support Services - Business	\$3,873,184
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,336,648
200 Personnel Services - Employee Benefits	986,710
300 Purchased Professional and Technical Services	385,000
400 Purchased Property Services	886,750
500 Other Purchased Services	289,616
600 Supplies	321,000
700 Property	45,000
800 Other Objects	180,000
Total Operation and Maintenance of Plant Services	\$4,430,724
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,085,567
Total Student Transportation Services	\$3,085,567
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	311,340
200 Personnel Services - Employee Benefits	180,833

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	204,500
400 Purchased Property Services	167,000
500 Other Purchased Services	28,800
600 Supplies	181,529
700 Property	150,000
800 Other Objects	5,000
Total Support Services - Central	\$1,229,002
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,916
Total Other Support Services	\$25,916
Total Support Services	\$18,699,962
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	643,623
200 Personnel Services - Employee Benefits	319,141
300 Purchased Professional and Technical Services	159,850
400 Purchased Property Services	20,000
500 Other Purchased Services	81,000
600 Supplies	98,300
700 Property	15,000
800 Other Objects	10,000
Total Student Activities	\$1,346,914
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	175,515
200 Personnel Services - Employee Benefits	90,548
400 Purchased Property Services	2,000
600 Supplies	9,000
800 Other Objects	60,535
Total Community Services	\$337,598
Total Operation of Non-Instructional Services	\$1,684,512
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,151,179
900 Other Uses of Funds	3,995,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,146,179
Total Other Expenditures and Financing Uses	\$7,146,179
TOTAL EXPENDITURES	\$61,105,057

LEA : 103029603 West Mifflin Area SD

Cash and Short-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		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,000,000	3,263,346
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		

LEA : 103029603 West Mifflin Area SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,000,000	\$3,263,346
TOTAL CASH AND INVESTMENTS	\$4,000,000	\$3,263,346

LEA : 103029603 West Mifflin Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	82,270,000	78,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	861,891	685,968
0540 Accumulated Compensated Absences	1,483,259	1,483,259
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	358,550	358,550
0599 Other Noncurrent Liabilities		
Total General Fund	\$84,973,700	\$80,802,777
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		

<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)		
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		

<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	\$84,973,700	\$80,802,777

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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	\$84,973,700	\$80,802,777

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,263,346
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,263,346
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,263,346