

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022



President of the Board - Original Signature Required

6/30/22

Date



Secretary of the Board - Original Signature Required

6/30/22

Date



Chief School Administrator - Original Signature Required

07/06/2022

Date

Richard Liberto

Contact Person

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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 : Wilkinsburg Borough SD	COUNTY : Allegheny	AUN : 103029803
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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%

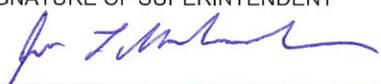
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

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

Total Budgeted Expenditures	\$36918402
Ending Unassigned Fund Balance	\$10095853
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	27.34%

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 06/30/2022
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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 : Wilkesburg Borough SD	County : Allegheny	AUN Number : 103029803
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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 5/26/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District will have a surplus in 2022/2023 based on the use of ESSER III(ARP) funds. The current fund balance and future fund balance will be used for capital projects and to balance future budgets.
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.	District will have a surplus in 2022/2023 based on the use of ESSER III(ARP) funds. Fund balance will be used for capital projects and to balance future budgets. District plans to assign fund balance after audit.

<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	
0830 Committed Fund Balance	9,800,000
0840 Assigned Fund Balance	295,853
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,095,853</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,867,330
7000 Revenue from State Sources	17,542,795
8000 Revenue from Federal Sources	7,508,277
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,918,402</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,014,255</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,985,830
6113 Public Utility Realty Taxes	12,000
6115 Payments in Lieu of Current Taxes - Federal	6,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,635,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,680,000
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	312,000
6910 Rentals	35,000
6960 Services Provided Other Local Governmental Units / LEAs	170,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$11,867,330
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,840,278
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,459,698
7292 Pre-K Counts	848,750
7311 Pupil Transportation Subsidy	225,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	20,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	1,014,845
7505 Ready to Learn Block Grant	280,424
7810 State Share of Social Security and Medicare Taxes	310,000
7820 State Share of Retirement Contributions	1,391,800
REVENUE FROM STATE SOURCES	\$17,542,795
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,217,063
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,000
8517 NCLB, Title IV - 21st Century Schools	95,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	646,214
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,400,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	40,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$7,508,277
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,918,402
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Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,985,830	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,014,845</u>	
Total Approx. Tax Revenue:	\$9,000,675	
Approx. Tax Levy for Tax Rate Calculation:	\$10,636,327	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$426,711,866	\$426,711,866
b. Real Estate Mills	26.5000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$419,234,168	\$419,234,168
d. Assessed Value	\$434,135,786	\$434,135,786
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,307,864	\$11,307,864
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,307,864	\$11,307,864
(f Total * g)		
i. Base Mills Subject to Index	26.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	83.00000%	83.00000%
k. Tax Levy Needed	\$10,636,327	\$10,636,327
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	24.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,636,327	\$10,636,327
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,621,482
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,985,830
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,985,830	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,014,845</u>	
Total Approx. Tax Revenue:	\$9,000,675	
Approx. Tax Levy for Tax Rate Calculation:	\$10,636,327	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.6660	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,010,801	\$12,010,801
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	\$16,935.00	
Number of Homestead/Farmstead Properties	2446	2446
Median Assessed Value of Homestead Properties		\$58,200

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,985,830
Amount of Tax Relief for Homestead Exclusions	<u>\$1,014,845</u>
Total Approx. Tax Revenue:	\$9,000,675
Approx. Tax Levy for Tax Rate Calculation:	\$10,636,327
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,014,845	Lowering RE Tax Rate	\$0	\$1,014,845
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,014,845

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	434,135,786	24.5000	10,636,327			83.00000%	
Totals:	434,135,786		10,636,327	1,014,845 =	9,621,482 X	83.00000% =	7,985,830

	<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	15,000
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 15,000 15,000

	<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%	1,450,500	1,450,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	185,000	185,000
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 1,635,500 1,635,500

Total Act 511, Current Taxes 1,650,500

Act 511 Tax Limit -->	419,234,168 X	12	5,030,810
	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	26.5000	24.5000	-7.53%	Yes	4.4%				
	<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	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,829,568
1200 Special Programs - Elementary / Secondary	6,762,998
1300 Vocational Education	13,000
1400 Other Instructional Programs - Elementary / Secondary	198,467
1500 Nonpublic School Programs	120,969
1800 Pre-Kindergarten	863,162
Total Instruction	\$21,788,164
2000 Support Services	
2100 Support Services - Students	996,088
2200 Support Services - Instructional Staff	1,639,931
2300 Support Services - Administration	995,981
2400 Support Services - Pupil Health	275,001
2500 Support Services - Business	625,466
2600 Operation and Maintenance of Plant Services	2,054,912
2700 Student Transportation Services	1,845,525
2800 Support Services - Central	451,769
2900 Other Support Services	12,500
Total Support Services	\$8,897,173
3000 Operation of Non-Instructional Services	
3300 Community Services	61,000
Total Operation of Non-Instructional Services	\$61,000
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	268,250
Total Facilities Acquisition, Construction and Improvement Services	\$268,250
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,320,757
5200 Interfund Transfers - Out	20,000
5500 Special and Extraordinary Items	12,000
5900 Budgetary Reserve	4,551,058
Total Other Expenditures and Financing Uses	\$5,903,815
Total Estimated Expenditures and Other Financing Uses	\$36,918,402

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,831,020
200 Personnel Services - Employee Benefits	2,178,786
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	7,611,250
600 Supplies	77,012
700 Property	56,500
Total Regular Programs - Elementary / Secondary	\$13,829,568
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	610,275
200 Personnel Services - Employee Benefits	412,973
300 Purchased Professional and Technical Services	493,000
500 Other Purchased Services	5,206,775
600 Supplies	22,000
700 Property	15,000
800 Other Objects	2,975
Total Special Programs - Elementary / Secondary	\$6,762,998
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	13,000
Total Vocational Education	\$13,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	442
300 Purchased Professional and Technical Services	105,500
500 Other Purchased Services	91,525
Total Other Instructional Programs - Elementary / Secondary	\$198,467
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	79,000
600 Supplies	41,969
Total Nonpublic School Programs	\$120,969
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	278,925
200 Personnel Services - Employee Benefits	207,427
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	46,000
600 Supplies	67,060
700 Property	5,000
800 Other Objects	253,750
Total Pre-Kindergarten	\$863,162
Total Instruction	\$21,788,164
2000 Support Services	
2100 <u>Support Services - Students</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	613,581
200 Personnel Services - Employee Benefits	374,282
400 Purchased Property Services	1,000
500 Other Purchased Services	1,775
600 Supplies	5,450
Total Support Services - Students	\$996,088
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	980,138
200 Personnel Services - Employee Benefits	586,541
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	1,500
600 Supplies	6,252
700 Property	500
Total Support Services - Instructional Staff	\$1,639,931
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	450,805
200 Personnel Services - Employee Benefits	262,165
300 Purchased Professional and Technical Services	199,500
500 Other Purchased Services	35,360
600 Supplies	17,651
700 Property	2,500
800 Other Objects	28,000
Total Support Services - Administration	\$995,981
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	86,818
200 Personnel Services - Employee Benefits	67,683
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	500
700 Property	15,000
Total Support Services - Pupil Health	\$275,001
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	302,549
200 Personnel Services - Employee Benefits	151,393
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	72,624
500 Other Purchased Services	40,600
600 Supplies	35,000
800 Other Objects	6,800
Total Support Services - Business	\$625,466
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	813,043
200 Personnel Services - Employee Benefits	526,573
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	322,256
500 Other Purchased Services	127,240

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	190,000
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$2,054,912
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	26,910
200 Personnel Services - Employee Benefits	12,065
500 Other Purchased Services	1,801,350
600 Supplies	5,200
Total Student Transportation Services	\$1,845,525
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	110,128
200 Personnel Services - Employee Benefits	48,560
300 Purchased Professional and Technical Services	186,581
400 Purchased Property Services	26,000
500 Other Purchased Services	15,500
600 Supplies	30,000
700 Property	35,000
Total Support Services - Central	\$451,769
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,500
Total Other Support Services	\$12,500
Total Support Services	\$8,897,173
3000 Operation of Non-Instructional Services	
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	57,000
600 Supplies	4,000
Total Community Services	\$61,000
Total Operation of Non-Instructional Services	\$61,000
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	103,250
700 Property	165,000
Total Facilities Acquisition, Construction and Improvement Services	\$268,250
Total Facilities Acquisition, Construction and Improvement Services	\$268,250
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	685,757
900 Other Uses of Funds	635,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,320,757
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	\$20,000

<u>Description</u>	<u>Amount</u>
5500 <u>Special and Extraordinary Items</u>	
800 Other Objects	12,000
Total Special and Extraordinary Items	\$12,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,551,058
Total Budgetary Reserve	\$4,551,058
Total Other Expenditures and Financing Uses	\$5,903,815
TOTAL EXPENDITURES	\$36,918,402

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,200,000	9,400,000
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	\$9,200,000	\$9,400,000

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		
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TOTAL CASH AND INVESTMENTS	\$9,200,000	\$9,400,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General 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 General Fund

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

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		

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	27,000,000	25,900,000
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 Short-Term Payables	\$27,000,000	\$25,900,000
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TOTAL INDEBTEDNESS	\$27,000,000	\$25,900,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,095,853
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,095,853
5900 Budgetary Reserve	4,551,058
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,646,911