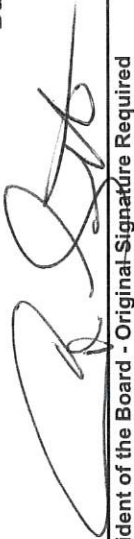


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Jill Regan

Contact Person

regaji@whsd.net

Email Address



Date 6-22-22

Date



Date 6/22/22

Date



Date 6.22.22

Date

(412)731-1300

Extn :0132

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Woodland Hills SD	COUNTY : Allegheny	AUN : 103029902
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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	\$106771197
Ending Unassigned Fund Balance	\$6760166
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.33%

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 6-22-22
---	-----------------

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 : Woodland Hills SD	County : Allegheny	AUN Number : 103029902
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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 5-18-2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Operating contingencies
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.	Working capital

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,480,659	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,480,659</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	60,723,201	
7000 Revenue from State Sources	37,966,550	
8000 Revenue from Federal Sources	7,336,883	
9000 Other Financing Sources	3,024,070	
Total Estimated Revenues And Other Financing Sources		<u>\$109,050,704</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$113,531,363</u>

LEA : 103029902 Woodland Hills SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,724,378
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6150 Current Act 511 Taxes - Proportional Assessments	6,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,800,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,259,758
6910 Rentals	195,565
6920 Contributions and Donations from Private Sources	116,000
6990 Refunds and Other Miscellaneous Revenue	22,500
REVENUE FROM LOCAL SOURCES	\$60,723,201
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,845,247
7112 Basic Education Funding-Social Security	1,189,886
7160 Tuition for Orphans Subsidy	285,000
7271 Special Education funds for School-Aged Pupils	4,327,364
7292 Pre-K Counts	787,500
7311 Pupil Transportation Subsidy	2,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	768,670
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,000
7340 State Property Tax Reduction Allocation	2,789,034
7505 Ready to Learn Block Grant	736,447
7820 State Share of Retirement Contributions	5,475,402
REVENUE FROM STATE SOURCES	\$37,966,550
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,997,913
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,982
8517 NCLB, Title IV - 21st Century Schools	142,965
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,660,265
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,272,758
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
REVENUE FROM FEDERAL SOURCES	\$7,336,883

	<u>Amount</u>
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	3,024,070
OTHER FINANCING SOURCES	\$3,024,070
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	109,050,704

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,724,378	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,789,344</u>	
Total Approx. Tax Revenue:	\$51,513,722	
Approx. Tax Levy for Tax Rate Calculation:	\$55,900,716	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,047,264,922	\$2,047,264,922
b. Real Estate Mills	26.9982	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,879,565,036	\$1,879,565,036
d. Assessed Value	\$2,070,534,922	\$2,070,534,922
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$55,272,468	\$55,272,468
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$55,272,468	\$55,272,468
(f Total * g)		
i. Base Mills Subject to Index	26.9982	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.74001%	91.74001%
k. Tax Levy Needed	\$55,900,716	\$55,900,716
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.9982	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$55,900,716	\$55,900,716
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,111,372
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,724,378
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,724,378	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,789,344</u>	
Total Approx. Tax Revenue:	\$51,513,722	
Approx. Tax Levy for Tax Rate Calculation:	\$55,900,716	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.1861	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,360,304	\$58,360,304
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	\$9,652.00	
Number of Homestead/Farmstead Properties	10707	10707
Median Assessed Value of Homestead Properties		\$88,400

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,724,378
Amount of Tax Relief for Homestead Exclusions	<u>\$2,789,344</u>
Total Approx. Tax Revenue:	\$51,513,722
Approx. Tax Levy for Tax Rate Calculation:	\$55,900,716
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,789,034	Lowering RE Tax Rate	\$0	\$2,789,034
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$310			\$310
Amount of Tax Relief from State/Local Sources				\$2,789,344

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Allegheny	2,070,534,922	26.9982	55,900,716				91.74001%		
Totals:				2,070,534,922	55,900,716	-	2,789,344	=	53,111,372 X 91.74001% = 48,724,378
					<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				\$0.00	\$0.00	0		0
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							0		0
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%	1,170,000,000		5,850,000
6152	Current Act 511 Occupation Taxes				0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes				0.500%	0.000%	130,000,000		650,000
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							1,300,000,000		6,500,000
Total Act 511, Current Taxes									6,500,000
Act 511 Tax Limit -->					1,879,565,036 X		12		22,554,780
					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	26.9982	26.9982	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,165,126
1200 Special Programs - Elementary / Secondary	27,027,875
1300 Vocational Education	815,876
1400 Other Instructional Programs - Elementary / Secondary	60,000
1500 Nonpublic School Programs	101,458
1800 Pre-Kindergarten	787,768
Total Instruction	\$72,958,103
2000 Support Services	
2100 Support Services - Students	2,343,788
2200 Support Services - Instructional Staff	1,876,170
2300 Support Services - Administration	4,358,052
2400 Support Services - Pupil Health	754,744
2500 Support Services - Business	659,303
2600 Operation and Maintenance of Plant Services	7,223,209
2700 Student Transportation Services	7,429,388
2800 Support Services - Central	1,674,825
2900 Other Support Services	55,000
Total Support Services	\$26,374,479
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,336,920
3300 Community Services	365,416
Total Operation of Non-Instructional Services	\$1,702,336
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,211,279
5900 Budgetary Reserve	525,000
Total Other Expenditures and Financing Uses	\$5,736,279
Total Estimated Expenditures and Other Financing Uses	\$106,771,197

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,868,773
200 Personnel Services - Employee Benefits	11,416,069
300 Purchased Professional and Technical Services	680,862
500 Other Purchased Services	14,922,962
600 Supplies	276,460
Total Regular Programs - Elementary / Secondary	\$44,165,126
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,227,338
200 Personnel Services - Employee Benefits	4,448,301
300 Purchased Professional and Technical Services	4,781,279
500 Other Purchased Services	11,540,457
600 Supplies	14,500
800 Other Objects	16,000
Total Special Programs - Elementary / Secondary	\$27,027,875
1300 <u>Vocational Education</u>	
500 Other Purchased Services	815,876
Total Vocational Education	\$815,876
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	37,500
500 Other Purchased Services	22,500
Total Other Instructional Programs - Elementary / Secondary	\$60,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	97,369
600 Supplies	4,089
Total Nonpublic School Programs	\$101,458
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	353,216
200 Personnel Services - Employee Benefits	236,567
300 Purchased Professional and Technical Services	3,300
500 Other Purchased Services	162
600 Supplies	37,023
800 Other Objects	157,500
Total Pre-Kindergarten	\$787,768
Total Instruction	\$72,958,103
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,327,126
200 Personnel Services - Employee Benefits	966,312
500 Other Purchased Services	5,350
600 Supplies	45,000
Total Support Services - Students	\$2,343,788

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	733,828
200 Personnel Services - Employee Benefits	580,055
300 Purchased Professional and Technical Services	148,498
500 Other Purchased Services	1,450
600 Supplies	412,339
Total Support Services - Instructional Staff	\$1,876,170
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,153,387
200 Personnel Services - Employee Benefits	1,400,230
300 Purchased Professional and Technical Services	647,200
500 Other Purchased Services	111,800
600 Supplies	19,500
800 Other Objects	25,935
Total Support Services - Administration	\$4,358,052
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	405,231
200 Personnel Services - Employee Benefits	309,113
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	650
600 Supplies	4,750
Total Support Services - Pupil Health	\$754,744
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	367,300
200 Personnel Services - Employee Benefits	251,419
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	6,424
500 Other Purchased Services	4,800
600 Supplies	5,000
800 Other Objects	22,860
Total Support Services - Business	\$659,303
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,038,736
200 Personnel Services - Employee Benefits	1,471,023
300 Purchased Professional and Technical Services	1,179,000
400 Purchased Property Services	644,100
500 Other Purchased Services	418,550
600 Supplies	1,408,800
700 Property	63,000
Total Operation and Maintenance of Plant Services	\$7,223,209
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	146,095
200 Personnel Services - Employee Benefits	95,713
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	1,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,399,970
600 Supplies	635,000
800 Other Objects	1,110
Total Student Transportation Services	\$7,429,388
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	231,750
200 Personnel Services - Employee Benefits	162,207
300 Purchased Professional and Technical Services	104,000
400 Purchased Property Services	423,800
500 Other Purchased Services	127,500
600 Supplies	440,318
700 Property	185,250
Total Support Services - Central	\$1,674,825
2900 <u>Other Support Services</u>	
500 Other Purchased Services	55,000
Total Other Support Services	\$55,000
Total Support Services	\$26,374,479
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	663,886
200 Personnel Services - Employee Benefits	326,349
300 Purchased Professional and Technical Services	64,300
400 Purchased Property Services	11,000
500 Other Purchased Services	149,000
600 Supplies	120,500
800 Other Objects	1,885
Total Student Activities	\$1,336,920
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	105,210
200 Personnel Services - Employee Benefits	46,430
300 Purchased Professional and Technical Services	54,493
400 Purchased Property Services	7,500
500 Other Purchased Services	3,250
600 Supplies	41,533
800 Other Objects	107,000
Total Community Services	\$365,416
Total Operation of Non-Instructional Services	\$1,702,336
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,401,279
900 Other Uses of Funds	810,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,211,279
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	525,000
Total Budgetary Reserve	\$525,000
Total Other Expenditures and Financing Uses	\$5,736,279
TOTAL EXPENDITURES	\$106,771,197

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	11,700,000	12,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,466	4,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,564	75,000
Other Capital Projects Fund	6,800,500	4,596,425
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	20,521	19,300
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	129,228	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,658,279	\$16,924,725

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		

LEA : 103029902 Woodland Hills SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$18,658,279	\$16,924,725

LEA : 103029902 Woodland Hills SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	106,125,000	102,815,000
0520 Extended-Term Financing Agreements Payable	470,173	213,462
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	83,000	62,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,500,955	18,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$124,179,128	\$121,090,462
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		

<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$124,179,128	\$121,090,462	

<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	\$124,179,128	\$121,090,462

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,760,166
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,760,166
5900 Budgetary Reserve	525,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,285,166