

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/11/22



President of the Board - Original Signature Required

05/11/2022

Date



Secretary of the Board - Original Signature Required

05/11/2022

Date



Chief School Administrator - Original Signature Required

05/11/2022

Date

Kermit Houser

Contact Person

(412)630-5810

Extn :

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Extension

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Email Address

**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 : North Allegheny SD	County : Allegheny	AUN Number : 103026852
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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 5-11-22
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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.	The District continues to have a positive fund balance to maintain strong financial stability.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance consists of swaption derivatives and the estimated amount needed if called.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund balance represents the amount set aside for rising PSERS costs as well as large purchases expected in the coming years such as band uniforms and textbooks.

<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	1,551,585
0840 Assigned Fund Balance	3,364,774
0850 Unassigned Fund Balance	16,370,500
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,286,859</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	146,977,017
7000 Revenue from State Sources	40,850,595
8000 Revenue from Federal Sources	3,286,739
9000 Other Financing Sources	125,000
Total Estimated Revenues And Other Financing Sources	<u>\$191,239,351</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$212,526,210</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	123,728,019
6112 Interim Real Estate Taxes	2,400,000
6113 Public Utility Realty Taxes	122,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	180,000
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	18,236,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,437,000
6500 Earnings on Investments	96,698
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	5,500
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	175,000

REVENUE FROM LOCAL SOURCES \$146,977,017

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,585,939
7112 Basic Education Funding-Social Security	3,257,500
7271 Special Education funds for School-Aged Pupils	4,331,055
7311 Pupil Transportation Subsidy	1,800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,705,485
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,832,858
7505 Ready to Learn Block Grant	581,758
7820 State Share of Retirement Contributions	15,191,000

REVENUE FROM STATE SOURCES \$40,850,595

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	1,224,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	183,378
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,952
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,100
8517 NCLB, Title IV - 21st Century Schools	13,309
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	800,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	950,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$3,286,739
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	125,000
OTHER FINANCING SOURCES	\$125,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	191,239,351

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$123,728,659

Amount of Tax Relief for Homestead Exclusions

\$2,832,858

Total Approx. Tax Revenue:

\$126,561,517

Approx. Tax Levy for Tax Rate Calculation:

\$127,811,301

Allegheny

Total

2021-22 Data

a. Assessed Value	\$6,289,718,462	\$6,289,718,462
b. Real Estate Mills	19.1408	

I. 2022-23 Data

c. 2020 STEB Market Value	\$6,040,117,600	\$6,040,117,600
d. Assessed Value	\$6,457,855,917	\$6,457,855,917
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$120,390,243	\$120,390,243
(a * b)		

2022-23 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$120,390,243	\$120,390,243
(f Total * g)		
i. Base Mills Subject to Index	19.1408	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$127,811,301	\$127,811,301
(Approx. Tax Levy * g)		

I. 2022-23 Real Estate Tax Rate 19.7915

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$127,810,655	\$127,810,655
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$124,977,797
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$123,728,019
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$123,728,659
Amount of Tax Relief for Homestead Exclusions	<u>\$2,832,858</u>
Total Approx. Tax Revenue:	\$126,561,517
Approx. Tax Levy for Tax Rate Calculation:	\$127,811,301

Allegheny	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.7915	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$127,810,655	\$127,810,655
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	\$9,115.14	
Number of Homestead/Farmstead Properties	15703	15703
Median Assessed Value of Homestead Properties		\$238,850

Act 1 Index (current): 3.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$123,728,659
Amount of Tax Relief for Homestead Exclusions	<u>\$2,832,858</u>
Total Approx. Tax Revenue:	\$126,561,517
Approx. Tax Levy for Tax Rate Calculation:	\$127,811,301

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,832,858	Lowering RE Tax Rate	\$0	\$2,832,858
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,832,858

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	6,457,855,917	19.7915	127,810,655			99.00000%	
Totals:	6,457,855,917		127,810,655	2,832,858	124,977,797	99.00000%	123,728,019

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		180,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	180,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			180,000
6150 <u>Current Act 511 Taxes -- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	15,836,300
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			18,236,300
Total Act 511, Current Taxes			18,416,300
Act 511 Tax Limit -->		6,040,117,600 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes Allegheny	19.1408	19.7915	3.40%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	79,010,677
1200 Special Programs - Elementary / Secondary	25,479,724
1300 Vocational Education	1,186,406
1400 Other Instructional Programs - Elementary / Secondary	46,521
Total Instruction	\$105,723,328
2000 Support Services	
2100 Support Services - Students	6,663,617
2200 Support Services - Instructional Staff	4,878,794
2300 Support Services - Administration	12,207,531
2400 Support Services - Pupil Health	1,913,667
2500 Support Services - Business	2,174,319
2600 Operation and Maintenance of Plant Services	13,882,554
2700 Student Transportation Services	11,432,312
2800 Support Services - Central	6,370,197
2900 Other Support Services	169,000
Total Support Services	\$59,691,991
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,691,396
3300 Community Services	41,957
Total Operation of Non-Instructional Services	\$3,733,353
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	70,500
Total Facilities Acquisition, Construction and Improvement Services	\$70,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,312,745
5200 Interfund Transfers - Out	3,500,000
Total Other Expenditures and Financing Uses	\$21,812,745
Total Estimated Expenditures and Other Financing Uses	\$191,031,917

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	48,054,132
200 Personnel Services - Employee Benefits	27,041,946
300 Purchased Professional and Technical Services	175,103
400 Purchased Property Services	45,015
500 Other Purchased Services	1,812,405
600 Supplies	1,809,976
700 Property	41,150
800 Other Objects	30,950
Total Regular Programs - Elementary / Secondary	\$79,010,677
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,233,917
200 Personnel Services - Employee Benefits	8,325,499
300 Purchased Professional and Technical Services	1,982,000
400 Purchased Property Services	5,000
500 Other Purchased Services	2,654,703
600 Supplies	271,170
700 Property	5,000
800 Other Objects	2,435
Total Special Programs - Elementary / Secondary	\$25,479,724
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,186,406
Total Vocational Education	\$1,186,406
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	1,521
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$46,521
Total Instruction	\$105,723,328
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,859,808
200 Personnel Services - Employee Benefits	2,712,649
300 Purchased Professional and Technical Services	39,200
500 Other Purchased Services	4,580
600 Supplies	46,880
800 Other Objects	500
Total Support Services - Students	\$6,663,617
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,597,776
200 Personnel Services - Employee Benefits	1,932,591
300 Purchased Professional and Technical Services	42,730
400 Purchased Property Services	4,350

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	39,709
600 Supplies	257,560
800 Other Objects	4,078
Total Support Services - Instructional Staff	\$4,878,794
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,379,551
200 Personnel Services - Employee Benefits	4,639,553
300 Purchased Professional and Technical Services	1,121,650
400 Purchased Property Services	12,200
500 Other Purchased Services	349,102
600 Supplies	302,843
800 Other Objects	402,632
Total Support Services - Administration	\$12,207,531
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,171,330
200 Personnel Services - Employee Benefits	711,900
300 Purchased Professional and Technical Services	6,020
400 Purchased Property Services	1,000
500 Other Purchased Services	2,400
600 Supplies	21,017
Total Support Services - Pupil Health	\$1,913,667
2500 Support Services - Business	
100 Personnel Services - Salaries	796,869
200 Personnel Services - Employee Benefits	793,150
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	402,000
500 Other Purchased Services	95,400
600 Supplies	65,750
800 Other Objects	650
Total Support Services - Business	\$2,174,319
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,197,002
200 Personnel Services - Employee Benefits	4,218,474
300 Purchased Professional and Technical Services	309,000
400 Purchased Property Services	1,141,950
500 Other Purchased Services	246,100
600 Supplies	2,699,228
700 Property	70,000
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$13,882,554
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,830,814
200 Personnel Services - Employee Benefits	3,261,958
300 Purchased Professional and Technical Services	116,300
400 Purchased Property Services	51,400

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,423,400
600 Supplies	732,940
700 Property	15,000
800 Other Objects	500
Total Student Transportation Services	\$11,432,312
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,051,785
200 Personnel Services - Employee Benefits	1,916,375
300 Purchased Professional and Technical Services	394,310
400 Purchased Property Services	721,628
500 Other Purchased Services	128,650
600 Supplies	1,154,949
800 Other Objects	2,500
Total Support Services - Central	\$6,370,197
2900 <u>Other Support Services</u>	
500 Other Purchased Services	169,000
Total Other Support Services	\$169,000
Total Support Services	\$59,691,991
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,236,766
200 Personnel Services - Employee Benefits	513,727
300 Purchased Professional and Technical Services	84,000
400 Purchased Property Services	53,600
500 Other Purchased Services	217,750
600 Supplies	541,202
800 Other Objects	44,351
Total Student Activities	\$3,691,396
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	250
200 Personnel Services - Employee Benefits	157
300 Purchased Professional and Technical Services	41,000
600 Supplies	550
Total Community Services	\$41,957
Total Operation of Non-Instructional Services	\$3,733,353
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	500
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$70,500
Total Facilities Acquisition, Construction and Improvement Services	\$70,500
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	6,093,586
900 Other Uses of Funds	12,219,159
Total Debt Service / Other Expenditures and Financing Uses	\$18,312,745
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,500,000
Total Interfund Transfers - Out	\$3,500,000
Total Other Expenditures and Financing Uses	\$21,812,745
TOTAL EXPENDITURES	\$191,031,917

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	47,238,672	37,666,872
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	2,637,447	4,437,447
Other Capital Projects Fund	6,963,346	10,747,613
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	600,000	600,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$58,139,465	\$53,951,932

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	\$58,139,465	\$53,951,932
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	140,525,000	131,020,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	9,926,829	8,239,521
0540 Accumulated Compensated Absences	3,598,768	3,927,942
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	44,150,000	44,150,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$198,200,597	\$187,337,463

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	\$198,200,597	\$187,337,463

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	27,000,000	28,000,000
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	5,000	5,000
Other Capital Projects Fund	710,000	650,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	140,000	100,000
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 Short-Term Payables	\$27,855,000	\$28,755,000
TOTAL INDEBTEDNESS	\$226,055,597	\$216,092,463

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,211,443
0840 Assigned Fund Balance	5,684,774
0850 Unassigned Fund Balance	14,598,076
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,494,293

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,494,293
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