

# 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

6/9/22

Date



Secretary of the Board - Original Signature Required

6/9/22

Date



Chief School Administrator - Original Signature Required

6/9/2022

Date

Justin DiMuccio

Contact Person

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Extn :

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Neshannock Township SD	COUNTY : Lawrence	AUN : 104375203
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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	\$22312710
Ending Unassigned Fund Balance	\$1750000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.84%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes       
No        

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Neshannock Township SD	<b>County :</b> Lawrence	<b>AUN Number :</b> 104375203
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/12/22
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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.	The budgetary reserve will be used in case of emergency, for unanticipated expenses, or for budgetary transfers when necessary.
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 maintains the estimated ending unassigned fund balance to be used in the event payments or other revenue are not received on time or as budgeted.
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 to be used for future PSERS, insurance and special educations expense increases.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,505,340
0850 Unassigned Fund Balance	1,750,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,255,340</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	14,767,115
7000 Revenue from State Sources	6,944,743
8000 Revenue from Federal Sources	517,880
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,229,738</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,485,078</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	11,819,878
6113 Public Utility Realty Taxes	11,150
6114 Payments in Lieu of Current Taxes - State / Local	196
6120 Current Per Capita Taxes, Section 679	26,500
6140 Current Act 511 Taxes - Flat Rate Assessments	88,500
6150 Current Act 511 Taxes - Proportional Assessments	1,540,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	640,500
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,000
6920 Contributions and Donations from Private Sources	133,791
6940 Tuition from Patrons	85,600
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,767,115</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,351,940
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	712,800
7311 Pupil Transportation Subsidy	210,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	247,779
7505 Ready to Learn Block Grant	140,500
7810 State Share of Social Security and Medicare Taxes	376,727
7820 State Share of Retirement Contributions	1,687,497
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,944,743</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	517,380
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$517,880</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,229,738</b>

Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,819,878</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$247,779</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$12,067,657</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,889,360</b>	
	<b>Lawrence</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$723,709,439	\$723,709,439
b. Real Estate Mills	16.9986	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$745,774,277	\$745,774,277
d. Assessed Value	\$728,397,639	\$728,397,639
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$12,302,047	\$12,302,047
(a * b)		
<b>2022-23 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,302,047	\$12,302,047
(f Total * g)		
i. Base Mills Subject to Index	16.9986	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$12,889,360	\$12,889,360
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>17.6955</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$12,889,360	\$12,889,360
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,641,581
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,819,878
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$11,819,878

Amount of Tax Relief for Homestead Exclusions

\$247,779

Total Approx. Tax Revenue:

\$12,067,657

Approx. Tax Levy for Tax Rate Calculation:

\$12,889,360

Lawrence

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	17.6955	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,889,360	\$12,889,360
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	\$5,334.00	
Number of Homestead/Farmstead Properties	2626	2626
Median Assessed Value of Homestead Properties		\$129,300



Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,819,878</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$247,779</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$12,067,657</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,889,360</b>

<b>Lawrence</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$247,779	Lowering RE Tax Rate	\$0	\$247,779
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$247,779</b>

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>
Lawrence	728,397,639	17.6955	12,889,360			93.50000%	
<b>Totals:</b>	<b>728,397,639</b>		<b>12,889,360</b>	<b>247,779</b>	<b>12,641,581</b>	<b>93.50000%</b>	<b>11,819,878</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		26,500
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	\$10.00	\$0.00	53,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	35,000
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 88,500 88,500**

	<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%	1,350,000	1,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	190,000	190,000
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 1,540,000 1,540,000**

**Total Act 511, Current Taxes 1,628,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>745,774,277</b>	<b>12</b>	<b>8,949,291</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Lawrence	16.9986	17.6955	4.10%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,504,838
1200 Special Programs - Elementary / Secondary	2,229,937
1300 Vocational Education	1,003,653
1400 Other Instructional Programs - Elementary / Secondary	114,934
<b>Total Instruction</b>	<b>\$12,853,362</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	580,986
2200 Support Services - Instructional Staff	511,891
2300 Support Services - Administration	1,402,918
2400 Support Services - Pupil Health	269,789
2500 Support Services - Business	192,315
2600 Operation and Maintenance of Plant Services	1,874,500
2700 Student Transportation Services	862,187
2800 Support Services - Central	978,575
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>\$6,693,161</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	712,922
<b>Total Operation of Non-Instructional Services</b>	<b>\$712,922</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,000
5200 Interfund Transfers - Out	2,027,265
5900 Budgetary Reserve	25,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,053,265</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,312,710</b>

## 2022-2023 Final General Fund Budget

LEA : 104375203 Neshannock Township SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,617,070
200 Personnel Services - Employee Benefits	3,326,031
300 Purchased Professional and Technical Services	25,250
500 Other Purchased Services	327,500
600 Supplies	201,487
800 Other Objects	7,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,504,838</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,024,187
200 Personnel Services - Employee Benefits	626,426
300 Purchased Professional and Technical Services	104,500
500 Other Purchased Services	453,000
600 Supplies	15,074
700 Property	2,800
800 Other Objects	3,950
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,229,937</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	345,518
200 Personnel Services - Employee Benefits	242,135
500 Other Purchased Services	416,000
<b>Total Vocational Education</b>	<b>\$1,003,653</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	42,646
200 Personnel Services - Employee Benefits	28,988
500 Other Purchased Services	43,300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$114,934</b>
<b>Total Instruction</b>	<b>\$12,853,362</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	330,270
200 Personnel Services - Employee Benefits	221,736
600 Supplies	28,680
800 Other Objects	300
<b>Total Support Services - Students</b>	<b>\$580,986</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	267,917
200 Personnel Services - Employee Benefits	210,674
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	600
600 Supplies	12,500
800 Other Objects	200

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$511,891</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	776,698
200 Personnel Services - Employee Benefits	454,070
300 Purchased Professional and Technical Services	68,000
500 Other Purchased Services	12,250
600 Supplies	15,400
800 Other Objects	76,500
<b>Total Support Services - Administration</b>	<b>\$1,402,918</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	167,863
200 Personnel Services - Employee Benefits	92,626
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	500
600 Supplies	5,400
700 Property	1,000
800 Other Objects	1,400
<b>Total Support Services - Pupil Health</b>	<b>\$269,789</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	84,565
200 Personnel Services - Employee Benefits	51,950
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	5,800
600 Supplies	2,750
800 Other Objects	7,250
<b>Total Support Services - Business</b>	<b>\$192,315</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	451,621
200 Personnel Services - Employee Benefits	294,629
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	596,500
500 Other Purchased Services	116,250
600 Supplies	270,000
700 Property	20,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,874,500</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	391,088
200 Personnel Services - Employee Benefits	178,849
400 Purchased Property Services	103,250
500 Other Purchased Services	45,500
600 Supplies	132,000
700 Property	8,000
800 Other Objects	3,500
<b>Total Student Transportation Services</b>	<b>\$862,187</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	108,330
200 Personnel Services - Employee Benefits	69,813
300 Purchased Professional and Technical Services	162,500
400 Purchased Property Services	75,000
500 Other Purchased Services	18,000
600 Supplies	544,932
<b>Total Support Services - Central</b>	<b>\$978,575</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	20,000
<b>Total Other Support Services</b>	<b>\$20,000</b>
<b>Total Support Services</b>	<b>\$6,693,161</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	355,693
200 Personnel Services - Employee Benefits	134,879
300 Purchased Professional and Technical Services	73,250
400 Purchased Property Services	29,500
500 Other Purchased Services	26,500
600 Supplies	81,100
800 Other Objects	12,000
<b>Total Student Activities</b>	<b>\$712,922</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$712,922</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,027,265
<b>Total Interfund Transfers - Out</b>	<b>\$2,027,265</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	25,000
<b>Total Budgetary Reserve</b>	<b>\$25,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,053,265</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,312,710</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	5,419,785	5,336,813
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	290,000	340,000
Other Capital Projects Fund		
Debt Service Fund	35,000	
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,744,785</b>	<b>\$5,676,813</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,744,785</b>	<b>\$5,676,813</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	1,803,382	1,927,265
0520 Extended-Term Financing Agreements Payable	85,000	85,000
0530 Lease-Purchase Obligations	150,000	150,000
0540 Accumulated Compensated Absences	825,000	850,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,808,946	5,925,125
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,672,328</b>	<b>\$8,937,390</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$8,672,328</b>	<b>\$8,937,390</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$8,672,328</b>	<b>\$8,937,390</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,422,368
0850 Unassigned Fund Balance	1,750,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,172,368</b>
<b>5900 Budgetary Reserve</b>	<b>25,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,197,368</b>