

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/23/2022



President of the Board - Original Signature Required

07/15/2022

Date



Secretary of the Board - Original Signature Required

7/15/22

Date



Chief School Administrator - Original Signature Required

7/15/22

Date

Matthew J Weber

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Steel Valley SD	COUNTY : Allegheny	AUN : 103028833
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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	\$42179055
Ending Unassigned Fund Balance	\$6190517
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.67%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/15/22
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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 : Steel Valley SD	County : Allegheny	AUN Number : 103028833
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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 07/15/2022
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$750,000.00 . Provide a justification.	Use this account for early retirement incentive payments as the functions are not known for many retirees at budget time and would not properly reflect operational budget categories
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$141,624.00 Function 2500, Object 200: \$155,838.00	employees have lower salaries and full benefits causing benefits greater than salary
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$750,000.00	Use this account for early retirement incentive payments as the functions are not known for many retirees at budget time and would not properly reflect operational budget categories
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	budgetary reserve used for unknown items, like student placements that will be transferred later in the year when appropriate
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.	budgetary reserve used for unknown items, like student placements that will be transferred later in the year when appropriate

<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	268,682	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,734,752	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,734,752</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,557,408	
7000 Revenue from State Sources	17,224,793	
8000 Revenue from Federal Sources	3,832,619	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$41,634,820</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$48,369,572</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,376,508
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6115 Payments in Lieu of Current Taxes - Federal	900
6140 Current Act 511 Taxes - Flat Rate Assessments	31,500
6150 Current Act 511 Taxes - Proportional Assessments	2,165,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	410,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	91,000

REVENUE FROM LOCAL SOURCES \$20,557,408

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,000,000
7112 Basic Education Funding-Social Security	647,275
7271 Special Education funds for School-Aged Pupils	1,600,000
7311 Pupil Transportation Subsidy	150,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,220,948
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	351,241
7820 State Share of Retirement Contributions	3,095,329

REVENUE FROM STATE SOURCES \$17,224,793

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	712,751
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,104
8517 NCLB, Title IV - 21st Century Schools	50,500
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	50,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,536,687
8751 ARP ESSER Learning Loss	215,351
8752 ARP ESSER Summer Programs	55,613
8753 ARP ESSER Afterschool Programs	55,613

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
REVENUE FROM FEDERAL SOURCES	\$3,832,619
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,634,820

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,376,508	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,220,948</u>	
Total Approx. Tax Revenue:	\$17,597,456	
Approx. Tax Levy for Tax Rate Calculation:	\$19,514,669	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$715,124,198	\$715,124,198
b. Real Estate Mills	26.1082	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$676,568,784	\$676,568,784
d. Assessed Value	\$725,687,098	\$725,687,098
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$18,670,606	\$18,670,606
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,670,606	\$18,670,606
(f Total * g)		
i. Base Mills Subject to Index	26.1082	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.51983%	89.51983%
k. Tax Levy Needed	\$19,514,669	\$19,514,669
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.8913	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,514,669	\$19,514,669
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,293,721
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,376,508
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,376,508	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,220,948</u>	
Total Approx. Tax Revenue:	\$17,597,456	
Approx. Tax Levy for Tax Rate Calculation:	\$19,514,669	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.3091	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,817,862	\$19,817,862
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	\$12,162.67	
Number of Homestead/Farmstead Properties	3733	3733
Median Assessed Value of Homestead Properties		\$71,600

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,376,508
Amount of Tax Relief for Homestead Exclusions	<u>\$1,220,948</u>
Total Approx. Tax Revenue:	\$17,597,456
Approx. Tax Levy for Tax Rate Calculation:	\$19,514,669
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,220,948	Lowering RE Tax Rate	\$0		\$1,220,948
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,220,948

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	725,687,098	26.8913	19,514,669			89.51983%	
Totals:	725,687,098		19,514,669	- 1,220,948	= 18,293,721	X 89.51983%	= 16,376,508

	<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	\$1.00	\$0.00	31,500
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 31,500 31,500

	<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%	1,700,000	1,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	405,000	405,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	60,000	60,000
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 2,165,000 2,165,000

Total Act 511, Current Taxes 2,196,500

Act 511 Tax Limit -->	676,568,784	X	12	8,118,825
	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	26.1082	26.8913	3.00%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$1.00	\$1.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,077,214
1200 Special Programs - Elementary / Secondary	8,422,968
1300 Vocational Education	261,746
1400 Other Instructional Programs - Elementary / Secondary	117,103
Total Instruction	\$27,879,031
2000 Support Services	
2100 Support Services - Students	1,311,457
2200 Support Services - Instructional Staff	1,028,597
2300 Support Services - Administration	2,621,343
2400 Support Services - Pupil Health	428,316
2500 Support Services - Business	419,412
2600 Operation and Maintenance of Plant Services	3,059,558
2700 Student Transportation Services	1,238,939
2800 Support Services - Central	312,000
2900 Other Support Services	770,000
Total Support Services	\$11,189,622
3000 Operation of Non-Instructional Services	
3200 Student Activities	697,659
3300 Community Services	7,500
3400 Scholarships and Awards	15,160
Total Operation of Non-Instructional Services	\$720,319
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,229,890
5900 Budgetary Reserve	110,193
Total Other Expenditures and Financing Uses	\$2,340,083
Total Estimated Expenditures and Other Financing Uses	\$42,179,055

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,209,610
200 Personnel Services - Employee Benefits	5,950,551
400 Purchased Property Services	40,500
500 Other Purchased Services	3,349,393
600 Supplies	520,195
800 Other Objects	6,965
Total Regular Programs - Elementary / Secondary	\$19,077,214
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,182,860
200 Personnel Services - Employee Benefits	1,642,398
300 Purchased Professional and Technical Services	170,600
400 Purchased Property Services	2,000
500 Other Purchased Services	4,381,060
600 Supplies	44,050
Total Special Programs - Elementary / Secondary	\$8,422,968
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,100
200 Personnel Services - Employee Benefits	646
500 Other Purchased Services	260,000
Total Vocational Education	\$261,746
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	4,377
300 Purchased Professional and Technical Services	5,000
600 Supplies	27,726
Total Other Instructional Programs - Elementary / Secondary	\$117,103
Total Instruction	\$27,879,031
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	506,520
200 Personnel Services - Employee Benefits	299,481
300 Purchased Professional and Technical Services	460,306
500 Other Purchased Services	2,500
600 Supplies	41,900
800 Other Objects	750
Total Support Services - Students	\$1,311,457
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	260,839
200 Personnel Services - Employee Benefits	165,001
300 Purchased Professional and Technical Services	193,807
400 Purchased Property Services	35,000
600 Supplies	323,950

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	50,000
Total Support Services - Instructional Staff	\$1,028,597
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,178,661
200 Personnel Services - Employee Benefits	767,362
300 Purchased Professional and Technical Services	550,420
400 Purchased Property Services	10,000
500 Other Purchased Services	40,350
600 Supplies	46,550
800 Other Objects	28,000
Total Support Services - Administration	\$2,621,343
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	204,771
200 Personnel Services - Employee Benefits	132,461
300 Purchased Professional and Technical Services	85,000
600 Supplies	6,084
Total Support Services - Pupil Health	\$428,316
2500 Support Services - Business	
100 Personnel Services - Salaries	141,624
200 Personnel Services - Employee Benefits	155,838
300 Purchased Professional and Technical Services	101,250
400 Purchased Property Services	3,500
500 Other Purchased Services	5,500
600 Supplies	8,500
800 Other Objects	3,200
Total Support Services - Business	\$419,412
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	735,984
200 Personnel Services - Employee Benefits	541,174
300 Purchased Professional and Technical Services	443,000
400 Purchased Property Services	522,300
500 Other Purchased Services	160,500
600 Supplies	646,600
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$3,059,558
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	439
400 Purchased Property Services	115,500
500 Other Purchased Services	1,122,000
Total Student Transportation Services	\$1,238,939
2800 Support Services - Central	
400 Purchased Property Services	5,000
500 Other Purchased Services	87,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	80,000
700 Property	140,000
Total Support Services - Central	\$312,000
2900 Other Support Services	
200 Personnel Services - Employee Benefits	750,000
500 Other Purchased Services	20,000
Total Other Support Services	\$770,000
Total Support Services	\$11,189,622
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	321,056
200 Personnel Services - Employee Benefits	125,078
300 Purchased Professional and Technical Services	55,500
500 Other Purchased Services	71,000
600 Supplies	109,025
700 Property	10,000
800 Other Objects	6,000
Total Student Activities	\$697,659
3300 Community Services	
500 Other Purchased Services	6,500
600 Supplies	1,000
Total Community Services	\$7,500
3400 Scholarships and Awards	
800 Other Objects	15,160
Total Scholarships and Awards	\$15,160
Total Operation of Non-Instructional Services	\$720,319
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	443,288
900 Other Uses of Funds	1,786,602
Total Debt Service / Other Expenditures and Financing Uses	\$2,229,890
5900 Budgetary Reserve	
800 Other Objects	110,193
Total Budgetary Reserve	\$110,193
Total Other Expenditures and Financing Uses	\$2,340,083
TOTAL EXPENDITURES	\$42,179,055

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,395,444	9,395,444
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	78,141	70,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,377,805	2,400,000
Other Capital Projects Fund	19,774	20,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	255,340	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	41,000	35,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	236,182	240,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,403,686	\$12,410,444

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	\$12,403,686	\$12,410,444
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	23,160,200	21,373,598
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	968,735	925,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	963,894	1,713,894
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,092,829	\$24,012,492

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

<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	\$25,092,829	\$24,012,492

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	905,491	2,179,890
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	\$905,491	\$2,179,890
TOTAL INDEBTEDNESS	\$25,998,320	\$26,192,382

Account Description	Amounts
0810 Nonspendable Fund Balance	268,682
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,190,517
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,190,517
5900 Budgetary Reserve	110,193
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,569,392