

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2022



President of the Board - Original Signature Required

Date 5/23/2022



Secretary of the Board - Original Signature Required

Date 5/23/2022



Chief School Administrator - Original Signature Required

Date 5/23/2022

Robert F Geletko

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mt Lebanon SD	COUNTY : Allegheny	AUN : 103026402
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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	\$108703941
Ending Unassigned Fund Balance	\$5991532
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.51%

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 5-23-2022
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DUE DATE: AUGUST 15, 2022

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Mt Lebanon SD	County : Allegheny	AUN Number : 103026402
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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
	5/25/22

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.	For unseen expenses

ITEM

AMOUNTS

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

6,841,532

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,841,532

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

81,734,217

7000 Revenue from State Sources

25,499,724

8000 Revenue from Federal Sources

620,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$107,853,941

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$114,695,473

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	69,420,765
6113 Public Utility Realty Taxes	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	9,578,452
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	200,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	720,000
6910 Rentals	150,000
6940 Tuition from Patrons	430,000
REVENUE FROM LOCAL SOURCES	\$81,734,217
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,924,488
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,828,678
7311 Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,496,712
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	2,149,281
7501 PA Accountability Grants	418,618
7810 State Share of Social Security and Medicare Taxes	2,029,175
7820 State Share of Retirement Contributions	9,352,772
REVENUE FROM STATE SOURCES	\$25,499,724
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	220,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$620,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	107,853,941

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$69,420,765	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,149,281</u>	
Total Approx. Tax Revenue:	\$71,570,046	
Approx. Tax Levy for Tax Rate Calculation:	\$72,950,796	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,775,230,510	\$2,775,230,510
b. Real Estate Mills	25.5900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,812,190,035	\$2,812,190,035
d. Assessed Value	\$2,764,334,810	\$2,764,334,810
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$71,018,149	\$71,018,149
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$71,018,149	\$71,018,149
(f Total * g)		
i. Base Mills Subject to Index	25.5900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.04983%	98.04983%
k. Tax Levy Needed	\$72,950,796	\$72,950,796
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.3900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,950,796	\$72,950,796
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,801,515
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$69,420,765
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$69,420,765	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,149,281</u>	
Total Approx. Tax Revenue:	\$71,570,046	
Approx. Tax Levy for Tax Rate Calculation:	\$72,950,796	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.4600	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$73,144,299	\$73,144,299
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	\$9,087.59	
Number of Homestead/Farmstead Properties	8962	8962
Median Assessed Value of Homestead Properties		\$200,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$69,420,765
Amount of Tax Relief for Homestead Exclusions	<u>\$2,149,281</u>
Total Approx. Tax Revenue:	\$71,570,046
Approx. Tax Levy for Tax Rate Calculation:	\$72,950,796
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,149,281	Lowering RE Tax Rate	\$0		\$2,149,281
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$2,149,281

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	2,764,334,810	26.3900	72,950,796			98.04983%	
Totals:	2,764,334,810		72,950,796	- 2,149,281	= 70,801,515	X 98.04983%	= 69,420,765

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,000
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 50,000 50,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,578,452	8,578,452
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
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 9,578,452 9,578,452

Total Act 511, Current Taxes 9,628,452

Act 511 Tax Limit -->	2,812,190,035	X	12	33,746,280
	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	25.5900	26.3900	3.13%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	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	53,510,358
1200 Special Programs - Elementary / Secondary	11,021,656
1300 Vocational Education	369,660
1400 Other Instructional Programs - Elementary / Secondary	417,550
1600 Adult Education Programs	177,533
Total Instruction	\$65,496,757
2000 Support Services	
2100 Support Services - Students	4,474,242
2200 Support Services - Instructional Staff	2,434,362
2300 Support Services - Administration	6,510,180
2400 Support Services - Pupil Health	859,379
2500 Support Services - Business	959,666
2600 Operation and Maintenance of Plant Services	10,272,170
2700 Student Transportation Services	2,038,436
2800 Support Services - Central	1,410,177
2900 Other Support Services	85,850
Total Support Services	\$29,044,462
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,371,769
3300 Community Services	415,901
Total Operation of Non-Instructional Services	\$2,787,670
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,375,052
Total Other Expenditures and Financing Uses	\$11,375,052
Total Estimated Expenditures and Other Financing Uses	\$108,703,941

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	31,543,103
200 Personnel Services - Employee Benefits	19,952,789
300 Purchased Professional and Technical Services	811,659
400 Purchased Property Services	15,090
500 Other Purchased Services	351,324
600 Supplies	803,244
700 Property	24,129
800 Other Objects	9,020
Total Regular Programs - Elementary / Secondary	\$53,510,358
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,794,346
200 Personnel Services - Employee Benefits	3,239,437
300 Purchased Professional and Technical Services	1,030,342
500 Other Purchased Services	862,833
600 Supplies	94,698
Total Special Programs - Elementary / Secondary	\$11,021,656
1300 <u>Vocational Education</u>	
500 Other Purchased Services	369,660
Total Vocational Education	\$369,660
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	116,247
200 Personnel Services - Employee Benefits	77,728
300 Purchased Professional and Technical Services	200,000
500 Other Purchased Services	20,200
600 Supplies	3,375
Total Other Instructional Programs - Elementary / Secondary	\$417,550
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	84,000
200 Personnel Services - Employee Benefits	72,103
400 Purchased Property Services	11,000
500 Other Purchased Services	7,300
600 Supplies	3,130
Total Adult Education Programs	\$177,533
Total Instruction	\$65,496,757
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,806,130
200 Personnel Services - Employee Benefits	1,588,593
300 Purchased Professional and Technical Services	16,000
600 Supplies	63,519
Total Support Services - Students	\$4,474,242

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,294,018
200 Personnel Services - Employee Benefits	957,923
300 Purchased Professional and Technical Services	8,390
400 Purchased Property Services	1,500
500 Other Purchased Services	32,625
600 Supplies	138,406
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$2,434,362
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,529,744
200 Personnel Services - Employee Benefits	2,229,225
300 Purchased Professional and Technical Services	385,521
500 Other Purchased Services	286,477
600 Supplies	64,213
800 Other Objects	15,000
Total Support Services - Administration	\$6,510,180
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	574,607
200 Personnel Services - Employee Benefits	266,234
300 Purchased Professional and Technical Services	7,126
600 Supplies	11,412
Total Support Services - Pupil Health	\$859,379
2500 Support Services - Business	
100 Personnel Services - Salaries	422,750
200 Personnel Services - Employee Benefits	279,715
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	190,000
500 Other Purchased Services	5,454
600 Supplies	52,747
Total Support Services - Business	\$959,666
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,220,551
200 Personnel Services - Employee Benefits	2,818,046
300 Purchased Professional and Technical Services	515,993
400 Purchased Property Services	664,335
500 Other Purchased Services	324,659
600 Supplies	1,673,371
700 Property	55,000
800 Other Objects	215
Total Operation and Maintenance of Plant Services	\$10,272,170
2700 Student Transportation Services	
100 Personnel Services - Salaries	441,801
200 Personnel Services - Employee Benefits	271,035
500 Other Purchased Services	1,283,350

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<u>Description</u>	<u>Amount</u>
600 Supplies	42,250
Total Student Transportation Services	\$2,038,436
2800 Support Services - Central	
100 Personnel Services - Salaries	652,897
200 Personnel Services - Employee Benefits	424,295
300 Purchased Professional and Technical Services	237,750
400 Purchased Property Services	11,600
500 Other Purchased Services	10,800
600 Supplies	47,835
800 Other Objects	25,000
Total Support Services - Central	\$1,410,177
2900 Other Support Services	
500 Other Purchased Services	85,850
Total Other Support Services	\$85,850
Total Support Services	\$29,044,462
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,249,079
200 Personnel Services - Employee Benefits	815,498
300 Purchased Professional and Technical Services	59,936
400 Purchased Property Services	21,050
500 Other Purchased Services	19,312
600 Supplies	191,764
800 Other Objects	15,130
Total Student Activities	\$2,371,769
3300 Community Services	
100 Personnel Services - Salaries	239,112
200 Personnel Services - Employee Benefits	175,939
300 Purchased Professional and Technical Services	400
600 Supplies	450
Total Community Services	\$415,901
Total Operation of Non-Instructional Services	\$2,787,670
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,375,052
Total Interfund Transfers - Out	\$11,375,052
Total Other Expenditures and Financing Uses	\$11,375,052
TOTAL EXPENDITURES	\$108,703,941

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	20,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	800,000	400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	50,000	50,000
Permanent Fund		
Total Cash and Short-Term Investments	\$21,010,000	\$6,590,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$21,010,000	\$6,590,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	121,585,000	114,350,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$127,285,000	\$120,050,000

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	\$127,285,000	\$120,050,000

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

TOTAL INDEBTEDNESS	\$127,285,000	\$120,050,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,991,532
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,991,532

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,991,532
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