


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

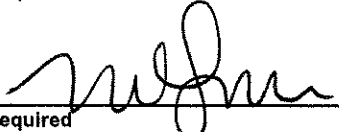
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2022



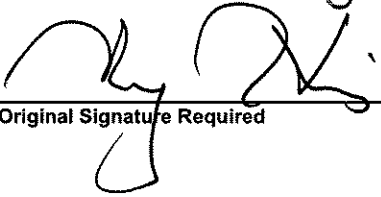
President of the Board - Original Signature Required

Date 6/29/22



Secretary of the Board - Original Signature Required

Date 6/29/22



Chief School Administrator - Original Signature Required

Date 6/29/22

Eileen Navish

Contact Person

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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 : Penn Hills SD	COUNTY : Allegheny	AUN : 103027352
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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%

Would you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes
No

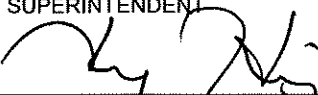
yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$97542582
Ending Unassigned Fund Balance	\$7457824
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.64%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/29/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn Hills SD	County : Allegheny	AUN Number : 103027352
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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
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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.	Budgetary Reserve is used for unbudgeted expenditures that may come up during the year.
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 Unassigned Fund Balance is the amount designated as unrestricted savings in the District.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,457,824
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,457,824</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,887,599
7000 Revenue from State Sources	34,835,922
8000 Revenue from Federal Sources	8,819,061
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$97,542,582</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$105,000,406</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	42,715,167
6113 Public Utility Realty Taxes	48,254
6114 Payments in Lieu of Current Taxes - State / Local	15,330
6140 Current Act 511 Taxes - Flat Rate Assessments	36,825
6150 Current Act 511 Taxes - Proportional Assessments	6,498,479
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,603,870
6500 Earnings on Investments	2,500
6700 Revenues from LEA Activities	20,605
6800 Revenues from Intermediary Sources / Pass-Through Funds	904,535
6910 Rentals	20,026
6940 Tuition from Patrons	2,725
6990 Refunds and Other Miscellaneous Revenue	19,283

REVENUE FROM LOCAL SOURCES \$53,887,599

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	17,490,969
7112 Basic Education Funding-Social Security	899,469
7160 Tuition for Orphans Subsidy	51,435
7271 Special Education funds for School-Aged Pupils	3,878,407
7299 Program Revenues Not Listed Previously in the 7200 Series	46
7311 Pupil Transportation Subsidy	2,605,983
7312 Nonpublic and Charter School Pupil Transportation Subsidy	532,070
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	456,912
7330 Health Services (Medical, Dental, Nurse, Act 25)	64,609
7340 State Property Tax Reduction Allocation	2,974,271
7505 Ready to Learn Block Grant	850,686
7820 State Share of Retirement Contributions	5,031,065

REVENUE FROM STATE SOURCES \$34,835,922

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,572,525
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	202,132
8517 NCLB, Title IV - 21st Century Schools	115,998
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,807,835
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,786,291
8751 ARP ESSER Learning Loss	210,200

Amount

REVENUE FROM FEDERAL SOURCES

8752 ARP ESSER Summer Programs	42,040
8753 ARP ESSER Afterschool Programs	42,040
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000

REVENUE FROM FEDERAL SOURCES **\$8,819,061**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **97,542,582**

Act 1 Index (current): 4.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$42,715,190
Amount of Tax Relief for Homestead Exclusions	<u>\$2,980,713</u>
Total Approx. Tax Revenue:	\$45,695,903
Approx. Tax Levy for Tax Rate Calculation:	\$49,920,482

Allegheny	Total
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2021-22 Data		
a. Assessed Value	\$1,612,070,904	\$1,612,070,904
b. Real Estate Mills	30.0965	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,504,571,120	\$1,504,571,120
d. Assessed Value	\$1,631,574,104	\$1,631,574,104
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$48,517,692	\$48,517,692
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$48,517,692	\$48,517,692
(f Total * g)		
i. Base Mills Subject to Index	30.0965	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$49,920,482	\$49,920,482
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	30.5965	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$49,920,457	\$49,920,457
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,939,744
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,715,167
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$42,715,190

\$2,980,713

\$45,695,903

\$49,920,482

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index
($i * (1 + \text{Index})$)

31.5110

q. Mills In Excess of Index
(if $l > p$), $(l - p)$)

0.0000

r. Maximum Tax Levy Based On Index
($p / 1000 * d$)

\$51,412,532

\$51,412,532

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
($t * \text{Est. Pct. Collection}$)

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$8,426.00

V.

Number of Homestead/Farmstead Properties

11561

11561

Median Assessed Value of Homestead Properties

\$75,000

Act 1 Index (current): 4.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$42,715,190
Amount of Tax Relief for Homestead Exclusions	<u>\$2,980,713</u>
Total Approx. Tax Revenue:	\$45,695,903
Approx. Tax Levy for Tax Rate Calculation:	\$49,920,482
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,974,271	Lowering RE Tax Rate	\$0	\$2,974,271
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,442			\$6,442
Amount of Tax Relief from State/Local Sources				\$2,980,713

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	1,631,574,104	30.5965	49,920,457			91.00000%	
Totals:	1,631,574,104		49,920,457	- 2,980,713	= 46,939,744	X 91.00000%	= 42,715,167

	<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	36,825
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 36,825 36,825

	<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%	4,934,987	4,934,987
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0100	0.000	327,044	327,044
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0100	0.000	386,448	386,448
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 6,498,479 6,498,479

Total Act 511, Current Taxes 6,535,304

Act 511 Tax Limit -->	1,504,571,120	X	12	18,054,853
	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	30.0965	30.5965	1.67%	Yes	4.7%				
	<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	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6155	Current Act 511 Business Privilege Taxes	0.0100	0.0100	0.00%	Yes	4.7%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,833,831
1200 Special Programs - Elementary / Secondary	17,543,002
1300 Vocational Education	1,468,755
1400 Other Instructional Programs - Elementary / Secondary	112,800
1500 Nonpublic School Programs	175,198
Total Instruction	\$57,133,586
2000 Support Services	
2100 Support Services - Students	2,792,228
2200 Support Services - Instructional Staff	2,112,180
2300 Support Services - Administration	2,980,408
2400 Support Services - Pupil Health	669,948
2500 Support Services - Business	672,947
2600 Operation and Maintenance of Plant Services	8,020,233
2700 Student Transportation Services	7,582,337
2800 Support Services - Central	409,010
2900 Other Support Services	42,682
Total Support Services	\$25,281,973
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,016,948
3300 Community Services	124,022
Total Operation of Non-Instructional Services	\$1,140,970
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,908,922
Total Facilities Acquisition, Construction and Improvement Services	\$2,908,922
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,577,131
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$11,077,131
Total Estimated Expenditures and Other Financing Uses	\$97,542,582

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	15,865,485
200 Personnel Services - Employee Benefits	11,100,743
300 Purchased Professional and Technical Services	766,585
400 Purchased Property Services	196
500 Other Purchased Services	8,946,026
600 Supplies	430,001
700 Property	724,795
Total Regular Programs - Elementary / Secondary	\$37,833,831
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,196,447
200 Personnel Services - Employee Benefits	2,445,995
300 Purchased Professional and Technical Services	942,500
500 Other Purchased Services	9,948,960
600 Supplies	9,000
700 Property	100
Total Special Programs - Elementary / Secondary	\$17,543,002
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	648,488
200 Personnel Services - Employee Benefits	303,356
500 Other Purchased Services	503,634
600 Supplies	11,455
700 Property	1,822
Total Vocational Education	\$1,468,755
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	6,200
500 Other Purchased Services	106,600
Total Other Instructional Programs - Elementary / Secondary	\$112,800
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	175,198
Total Nonpublic School Programs	\$175,198
Total Instruction	\$57,133,586
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,714,580
200 Personnel Services - Employee Benefits	1,072,018
500 Other Purchased Services	330
600 Supplies	5,300
Total Support Services - Students	\$2,792,228
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	891,481
200 Personnel Services - Employee Benefits	633,090

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	234,409
400 Purchased Property Services	40,000
500 Other Purchased Services	4,000
600 Supplies	77,200
700 Property	232,000
Total Support Services - Instructional Staff	\$2,112,180
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,597,962
200 Personnel Services - Employee Benefits	866,638
300 Purchased Professional and Technical Services	459,647
500 Other Purchased Services	13,454
600 Supplies	12,348
800 Other Objects	30,359
Total Support Services - Administration	\$2,980,408
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	368,528
200 Personnel Services - Employee Benefits	245,800
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	20
600 Supplies	5,600
Total Support Services - Pupil Health	\$669,948
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	213,346
200 Personnel Services - Employee Benefits	142,164
300 Purchased Professional and Technical Services	43,582
400 Purchased Property Services	157,984
500 Other Purchased Services	2,750
600 Supplies	95,237
800 Other Objects	17,884
Total Support Services - Business	\$672,947
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,536,123
200 Personnel Services - Employee Benefits	1,637,906
300 Purchased Professional and Technical Services	1,139,137
400 Purchased Property Services	684,956
500 Other Purchased Services	273,380
600 Supplies	1,398,231
700 Property	350,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$8,020,233
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	48,578
200 Personnel Services - Employee Benefits	40,525
300 Purchased Professional and Technical Services	8,082
400 Purchased Property Services	3,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,929,802
600 Supplies	552,350
Total Student Transportation Services	\$7,582,337
2800 Support Services - Central	
100 Personnel Services - Salaries	199,411
200 Personnel Services - Employee Benefits	124,189
300 Purchased Professional and Technical Services	27,041
400 Purchased Property Services	10,200
500 Other Purchased Services	601
600 Supplies	37,100
700 Property	10,468
Total Support Services - Central	\$409,010
2900 Other Support Services	
500 Other Purchased Services	42,682
Total Other Support Services	\$42,682
Total Support Services	\$25,281,973
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	489,070
200 Personnel Services - Employee Benefits	234,436
300 Purchased Professional and Technical Services	188,400
500 Other Purchased Services	31,192
600 Supplies	55,500
700 Property	8,550
800 Other Objects	9,800
Total Student Activities	\$1,016,948
3300 Community Services	
300 Purchased Professional and Technical Services	109,821
600 Supplies	14,201
Total Community Services	\$124,022
Total Operation of Non-Instructional Services	\$1,140,970
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	2,908,922
Total Facilities Acquisition, Construction and Improvement Services	\$2,908,922
Total Facilities Acquisition, Construction and Improvement Services	\$2,908,922
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,903,631
900 Other Uses of Funds	4,673,500
Total Debt Service / Other Expenditures and Financing Uses	\$10,577,131
5900 Budgetary Reserve	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$11,077,131
TOTAL EXPENDITURES	\$97,542,582

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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

General Fund	22,000,000	22,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	1,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	375,000	375,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,237	130,237
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$24,005,237	\$24,005,237
TOTAL CASH AND INVESTMENTS	\$24,005,237	\$24,005,237

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	245,950,357	214,497,266
0520 Extended-Term Financing Agreements Payable	1,111,500	988,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,627,549	2,627,549
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,761,020	15,761,020
0599 Other Noncurrent Liabilities	91,338,000	91,338,000
Total General Fund	\$356,788,426	\$325,211,835

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	\$356,788,426	\$325,211,835

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,753,478	10,453,091
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	\$8,753,478	\$10,453,091
TOTAL INDEBTEDNESS	\$365,541,904	\$335,664,926

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,457,824
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,457,824
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,957,824