

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation Beginning The Fiscal Year		
) Nonspendable Fund Balance	18,269	
) Restricted Fund Balance		
) Committed Fund Balance		
) Assigned Fund Balance	3,550,000	
) Unassigned Fund Balance	6,434,760	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation Beginning The Fiscal Year		<u>\$9,984,760</u>
Estimated Revenues And Other Financing Sources		
) Revenue from Local Sources	75,016,942	
) Revenue from State Sources	19,942,882	
) Revenue from Federal Sources	698,601	
) Other Financing Sources	95,000	
Estimated Revenues And Other Financing Sources		<u>\$95,753,425</u>
Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$105,738,185</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,715,137
6112 Interim Real Estate Taxes	450,000
6113 Public Utility Realty Taxes	68,805
6150 Current Act 511 Taxes - Proportional Assessments	7,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	680,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	120,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	580,000
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	253,000
REVENUE FROM LOCAL SOURCES	\$75,016,942
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,027,965
7112 Basic Education Funding-Social Security	1,629,477
7271 Special Education funds for School-Aged Pupils	2,068,974
7311 Pupil Transportation Subsidy	775,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	786,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7340 State Property Tax Reduction Allocation	1,751,713
7505 Ready to Learn Block Grant	332,045
7820 State Share of Retirement Contributions	7,487,708
REVENUE FROM STATE SOURCES	\$19,942,882
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	78,437
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,078
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	9,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	217,574
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	336,012
REVENUE FROM FEDERAL SOURCES	\$698,601
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	95,000
OTHER FINANCING SOURCES	\$95,000
ESTIMATED REVENUES AND OTHER SOURCES	\$85,752,425

2-2023 Final General Fund Budget

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Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$64,715,137

Amount of Tax Relief for Homestead Exclusions

\$1,751,713

Approx. Tax Revenue:

\$66,466,850

Approx. Tax Levy for Tax Rate Calculation:

\$67,452,360

Allegheny

Total

2021-22 Data

a. Assessed Value

\$2,356,236,466

\$2,356,236,466

b. Real Estate Mills

27.6772

2022-23 Data

c. 2020 STEB Market Value

\$2,226,813,536

\$2,226,813,536

d. Assessed Value

\$2,361,545,780

\$2,361,545,780

e. Assessed Value of New Constr/ Renov

\$0

\$0

2021-22 Calculations

f. 2021-22 Tax Levy

\$65,214,028

\$65,214,028

(a * b)

2022-23 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

h. Rebalanced 2021-22 Tax Levy

\$65,214,028

\$65,214,028

(f Total * g)

i. Base Mills Subject to Index

27.6772

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

98.50000%

98.50000%

k. Tax Levy Needed

\$67,452,360

\$67,452,360

(Approx. Tax Levy * g)

l. 2022-23 Real Estate Tax Rate

28.5628

(k / d * 1000)

m. Tax Levy Generated by Mills

\$67,452,360

\$67,452,360

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$65,700,647

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$64,715,137

(n * Est. Pct. Collection)

Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,715,137	
Amount of Tax Relief for Homestead Exclusions	\$1,751,713	
Total Approx. Tax Revenue:	\$66,466,850	
Approx. Tax Levy for Tax Rate Calculation:	\$67,452,360	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	28.6182	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$67,583,189	\$67,583,189
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	\$10,305.57	
Number of Homestead/Farmstead Properties	5951	5951
Median Assessed Value of Homestead Properties		\$242,800

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,715,137
Amount of Tax Relief for Homestead Exclusions	\$1,751,713
Final Approx. Tax Revenue:	\$66,466,850
Approx. Tax Levy for Tax Rate Calculation:	\$67,452,360
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,751,713	Lowering RE Tax Rate	\$0	\$1,751,713
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,751,713

CODE

1 Current Real Estate Taxes

Property Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Property	2,361,545,780	28.5628	67,452,360			98.50000%	
Total:	2,361,545,780		67,452,360	- 1,751,713	= 65,700,647	X 98.50000%	= 64,715,137

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
20 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
10 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
11 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
12 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
13 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
14 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
15 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0	0
16 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
19 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes-- Flat Rate Assessments			0	0
10 <u>Current Act 511 Taxes-- Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
11 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,300,000,000	6,500,000
12 Current Act 511 Occupation Taxes	0.000	0.000	0	0
13 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000,000	800,000
14 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
15 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
16 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
17 Current Act 511 Mercantile Taxes	0.0015	0.000	26,666,666,667	400,000
19 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			28,126,666,667	7,700,000
Total Act 511, Current Taxes				7,700,000
Act 511 Tax Limit	→	2,226,813,536	X 12	26,721,762
		Market Value	Mills	(511 Limit)

Tax Action	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		
11	<u>Current Real Estate Taxes</u>									
	Allegheny	27.6772	28.5628	3.20%	Yes	3.4%				
	<u>Current Act 511 Taxes- Proportional Assessments</u>									
151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	3.4%				

Description	Amount
Instruction	
1100 Regular Programs - Elementary / Secondary	40,059,383
1200 Special Programs - Elementary / Secondary	11,453,279
1300 Vocational Education	301,135
1400 Other Instructional Programs - Elementary / Secondary	214,137
Instruction	\$52,027,934
Support Services	
2100 Support Services - Students	3,193,044
2200 Support Services - Instructional Staff	4,241,925
2300 Support Services - Administration	5,642,916
2400 Support Services - Pupil Health	803,194
2500 Support Services - Business	1,257,653
2600 Operation and Maintenance of Plant Services	9,249,830
2700 Student Transportation Services	5,043,882
2800 Support Services - Central	827,224
2900 Other Support Services	362,992
Support Services	\$30,622,660
Operation of Non-Instructional Services	
3200 Student Activities	2,145,183
Operation of Non-Instructional Services	\$2,145,183
Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,385,517
5200 Interfund Transfers - Out	270,000
5900 Budgetary Reserve	300,000
Other Expenditures and Financing Uses	\$10,955,517
Estimated Expenditures and Other Financing Uses	\$95,751,294

<u>Description</u>	<u>Amount</u>
0 Instruction	
10 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,908,497
200 Personnel Services - Employee Benefits	14,691,467
300 Purchased Professional and Technical Services	73,015
400 Purchased Property Services	32,691
500 Other Purchased Services	347,250
600 Supplies	896,010
700 Property	27,000
800 Other Objects	83,453
Total Regular Programs - Elementary / Secondary	\$40,059,383
10 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,606,401
200 Personnel Services - Employee Benefits	3,480,876
300 Purchased Professional and Technical Services	1,910,188
400 Purchased Property Services	15,000
500 Other Purchased Services	1,252,314
600 Supplies	83,850
800 Other Objects	104,650
Total Special Programs - Elementary / Secondary	\$11,453,279
0 Vocational Education	
500 Other Purchased Services	301,135
Total Vocational Education	\$301,135
0 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	126,887
200 Personnel Services - Employee Benefits	79,050
300 Purchased Professional and Technical Services	3,000
600 Supplies	4,200
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$214,137
Total Instruction	\$52,027,934
1 Support Services	
0 Support Services - Students	
100 Personnel Services - Salaries	1,869,643
200 Personnel Services - Employee Benefits	1,170,313
300 Purchased Professional and Technical Services	74,750
500 Other Purchased Services	2,500
600 Supplies	72,259
800 Other Objects	3,579
Total Support Services - Students	\$3,193,044
1 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,956,890
200 Personnel Services - Employee Benefits	1,257,168

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	135,200
500 Other Purchased Services	72,625
600 Supplies	650,542
700 Property	54,000
800 Other Objects	1,000
al Support Services - Instructional Staff	\$4,241,925
10 Support Services - Administration	
100 Personnel Services - Salaries	3,060,276
200 Personnel Services - Employee Benefits	1,770,628
300 Purchased Professional and Technical Services	601,200
500 Other Purchased Services	66,977
600 Supplies	64,400
800 Other Objects	79,435
al Support Services - Administration	\$5,642,916
10 Support Services - Pupil Health	
100 Personnel Services - Salaries	466,339
200 Personnel Services - Employee Benefits	300,317
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	600
500 Other Purchased Services	1,200
600 Supplies	19,099
800 Other Objects	139
al Support Services - Pupil Health	\$803,194
0 Support Services - Business	
100 Personnel Services - Salaries	447,920
200 Personnel Services - Employee Benefits	263,848
300 Purchased Professional and Technical Services	239,085
400 Purchased Property Services	118,600
500 Other Purchased Services	176,450
600 Supplies	7,500
800 Other Objects	4,250
al Support Services - Business	\$1,257,653
0 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,476,568
200 Personnel Services - Employee Benefits	2,546,720
300 Purchased Professional and Technical Services	66,458
400 Purchased Property Services	1,072,455
500 Other Purchased Services	369,714
600 Supplies	1,683,760
700 Property	23,535
800 Other Objects	10,620
al Operation and Maintenance of Plant Services	\$9,249,830
0 Student Transportation Services	
100 Personnel Services - Salaries	1,909,221

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	246,170
500 Other Purchased Services	1,338,485
600 Supplies	670,470
800 Other Objects	1,400
Total Student Transportation Services	\$5,043,882
10 Support Services - Central	
100 Personnel Services - Salaries	392,430
200 Personnel Services - Employee Benefits	339,294
300 Purchased Professional and Technical Services	65,500
500 Other Purchased Services	12,000
600 Supplies	4,000
800 Other Objects	14,000
Total Support Services - Central	\$827,224
10 Other Support Services	
500 Other Purchased Services	62,992
800 Other Objects	300,000
Total Other Support Services	\$362,992
Total Support Services	\$30,622,660
0 Operation of Non-Instructional Services	
0 Student Activities	
100 Personnel Services - Salaries	998,499
200 Personnel Services - Employee Benefits	467,093
300 Purchased Professional and Technical Services	204,940
400 Purchased Property Services	61,950
500 Other Purchased Services	10,000
600 Supplies	287,001
700 Property	18,600
800 Other Objects	97,100
Total Student Activities	\$2,145,183
Total Operation of Non-Instructional Services	\$2,145,183
1 Other Expenditures and Financing Uses	
0 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,621,732
900 Other Uses of Funds	5,763,785
Total Debt Service / Other Expenditures and Financing Uses	\$10,385,517
0 Interfund Transfers - Out	
900 Other Uses of Funds	270,000
Total Interfund Transfers - Out	\$270,000
1 Budgetary Reserve	
800 Other Objects	300,000

<u>description</u>	<u>Amount</u>
al Budgetary Reserve	\$300,000
al Other Expenditures and Financing Uses	\$10,955,517
AL EXPENDITURES	\$95,751,294

2023 Final General Fund Budget
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h and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	20,000,000	21,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	125,000	100,000
Other Capital Projects Fund	1,700,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,000	180,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Cash and Short-Term Investments	\$21,955,000	\$21,380,000

g-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

3-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

ermanent Fund

1 Long-Term Investments

AL CASH AND INVESTMENTS

\$21,955,000

\$21,380,000

1-Term Indebtedness

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
510 Bonds Payable	127,545,000	134,240,000
520 Extended-Term Financing Agreements Payable	4,255,000	3,674,000
530 Lease-Purchase Obligations		
540 Accumulated Compensated Absences	1,950,000	1,950,000
550 Authority Lease Obligations		
560 Other Post-Employment Benefits (OPEB)	19,000,000	19,500,000
599 Other Noncurrent Liabilities		
Total General Fund	\$152,750,000	\$159,364,000
Public Purpose (Expendable) Trust Fund		
510 Bonds Payable		
520 Extended-Term Financing Agreements Payable		
530 Lease-Purchase Obligations		
540 Accumulated Compensated Absences		
550 Authority Lease Obligations		
560 Other Post-Employment Benefits (OPEB)		
599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
510 Bonds Payable		
520 Extended-Term Financing Agreements Payable		
530 Lease-Purchase Obligations		
540 Accumulated Compensated Absences		
550 Authority Lease Obligations		
560 Other Post-Employment Benefits (OPEB)		
599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
510 Bonds Payable		
520 Extended-Term Financing Agreements Payable		
530 Lease-Purchase Obligations		
540 Accumulated Compensated Absences		
550 Authority Lease Obligations		
560 Other Post-Employment Benefits (OPEB)		
599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Total Reserve Fund - \$ 690, \$1850		
510 Bonds Payable		

g-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

al Capital Reserve Fund - \$ 690, \$1850

igital Reserve Fund - \$ 1431

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

al Capital Reserve Fund - \$ 1431

ier Capital Projects Fund

- 510 Bonds Payable
- 520 Extended-Term Financing Agreements Payable
- 530 Lease-Purchase Obligations
- 540 Accumulated Compensated Absences
- 550 Authority Lease Obligations
- 560 Other Post-Employment Benefits (OPEB)
- 599 Other Noncurrent Liabilities

al Other Capital Projects Fund

it Service Fund

- 510 Bonds Payable
- 520 Extended-Term Financing Agreements Payable
- 530 Lease-Purchase Obligations
- 540 Accumulated Compensated Absences
- 550 Authority Lease Obligations
- 560 Other Post-Employment Benefits (OPEB)
- 599 Other Noncurrent Liabilities

al Debt Service Fund

d Service / Cafeteria Operations Fund

- 510 Bonds Payable
- 520 Extended-Term Financing Agreements Payable
- 530 Lease-Purchase Obligations
- 540 Accumulated Compensated Absences
- 550 Authority Lease Obligations

g-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

al Food Service / Cafeteria Operations Fund

ld Care Operations Fund

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

al Child Care Operations Fund

ier Enterprise Funds

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

al Other Enterprise Funds

rmal Service Fund

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

al Internal Service Fund

ate Purpose Trust Fund

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

Capital Investment Trust Fund

Pension Trust Fund

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

Capital Pension Trust Fund

Activity Fund

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

Capital Activity Fund

Other Agency Fund

- 1510 Bonds Payable
- 1520 Extended-Term Financing Agreements Payable
- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

Capital Other Agency Fund

Permanent Fund

- 1510 Bonds Payable

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 1530 Lease-Purchase Obligations
- 1540 Accumulated Compensated Absences
- 1550 Authority Lease Obligations
- 1560 Other Post-Employment Benefits (OPEB)
- 1599 Other Noncurrent Liabilities

Capital Permanent Fund

Capital Long-Term Indebtedness

\$152,750,000

\$159,364,000

Long-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

Short-Term Payables

TOTAL INDEBTEDNESS

\$152,750,000

\$159,364,000

Account Description	Amounts
0810 Nonspendable Fund Balance	18,269
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,550,000
0850 Unassigned Fund Balance	6,436,891
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,986,891
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,305,160