

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Scott Burchill

(412)833-1600

Extn :2054

Contact Person

Telephone

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 : Upper St. Clair SD	COUNTY : Allegheny	AUN : 103029203
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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	\$95700568
Ending Unassigned Fund Balance	\$6453636
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.74%

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
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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 : Upper St. Clair SD	County : Allegheny	AUN Number : 103029203
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Utilizing Budgetary Reserve is a sound management practice to provide for operating contingencies.
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.	Unassigned fund balance serves as a level of protection against unforeseen expenditures and circumstances that would negatively impact the education of the children enrolled in the Upper St. Clair School 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	18,269
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,550,000
0850 Unassigned Fund Balance	6,434,760
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,984,760</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,157,614
7000 Revenue from State Sources	19,798,229
8000 Revenue from Federal Sources	698,601
9000 Other Financing Sources	65,000
Total Estimated Revenues And Other Financing Sources	<u>\$95,719,444</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$105,704,204</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,955,809
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	50,000
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	\$75,157,614
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,913,258
7112 Basic Education Funding-Social Security	1,628,118
7271 Special Education funds for School-Aged Pupils	2,049,080
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	7,479,015
REVENUE FROM STATE SOURCES	\$19,798,229
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	65,000
OTHER FINANCING SOURCES	\$65,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	95,719,444

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,955,809
Amount of Tax Relief for Homestead Exclusions	<u>\$1,751,713</u>
Total Approx. Tax Revenue:	\$66,707,522
Approx. Tax Levy for Tax Rate Calculation:	\$67,696,697

Allegheny

Total

2021-22 Data		
a. Assessed Value	\$2,356,236,466	\$2,356,236,466
b. Real Estate Mills	27.6772	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,226,813,536	\$2,226,813,536
d. Assessed Value	\$2,370,100,150	\$2,370,100,150
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	\$67,696,697	\$67,696,697
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	28.5628	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$67,696,697	\$67,696,697
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$65,944,984
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,955,809
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,955,809	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,751,713</u>	
Total Approx. Tax Revenue:	\$66,707,522	
Approx. Tax Levy for Tax Rate Calculation:	\$67,696,697	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + 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)	\$67,828,000	\$67,828,000
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	\$10,305.57	
Number of Homestead/Farmstead Properties	5951	5951
Median Assessed Value of Homestead Properties		\$242,800

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,955,809
Amount of Tax Relief for Homestead Exclusions	<u>\$1,751,713</u>
Total Approx. Tax Revenue:	\$66,707,522
Approx. Tax Levy for Tax Rate Calculation:	\$67,696,697
	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

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	2,370,100,150	28.5628	67,696,697			98.50000%	
Totals:	2,370,100,150		67,696,697	1,751,713	65,944,984	98.50000%	64,955,809

	<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>Estimated Revenue</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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0015	0.000	400,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			7,700,000
Total Act 511, Current Taxes			7,700,000
Act 511 Tax Limit -->		2,226,813,536	26,721,762
		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	27.6772	28.5628	3.20%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
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%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,070,390
1200 Special Programs - Elementary / Secondary	11,392,589
1300 Vocational Education	301,135
1400 Other Instructional Programs - Elementary / Secondary	214,137
Total Instruction	\$51,978,251
2000 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	822,946
2500 Support Services - Business	1,237,653
2600 Operation and Maintenance of Plant Services	9,262,830
2700 Student Transportation Services	5,043,882
2800 Support Services - Central	827,224
2900 Other Support Services	362,992
Total Support Services	\$30,635,412
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,131,388
Total Operation of Non-Instructional Services	\$2,131,388
5000 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
Total Other Expenditures and Financing Uses	\$10,955,517
Total Estimated Expenditures and Other Financing Uses	\$95,700,568

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,891,297
200 Personnel Services - Employee Benefits	14,719,674
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	\$40,070,390
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,577,998
200 Personnel Services - Employee Benefits	3,448,589
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	\$11,392,589
1300 <u>Vocational Education</u>	
500 Other Purchased Services	301,135
Total Vocational Education	\$301,135
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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	\$51,978,251
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,956,890
200 Personnel Services - Employee Benefits	1,257,168
300 Purchased Professional and Technical Services	114,500

2022-2023 Final General Fund Budget

LEA : 103029203 Upper St. Clair SD

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<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
Total Support Services - Instructional Staff	\$4,241,925
2300 <u>Support Services - Administration</u>	
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
Total Support Services - Administration	\$5,642,916
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	479,274
200 Personnel Services - Employee Benefits	307,134
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
Total Support Services - Pupil Health	\$822,946
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	447,920
200 Personnel Services - Employee Benefits	263,848
300 Purchased Professional and Technical Services	219,085
400 Purchased Property Services	118,600
500 Other Purchased Services	176,450
600 Supplies	7,500
800 Other Objects	4,250
Total Support Services - Business	\$1,237,653
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,476,568
200 Personnel Services - Employee Benefits	2,559,720
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
Total Operation and Maintenance of Plant Services	\$9,262,830
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,909,221
200 Personnel Services - Employee Benefits	870,636

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<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
2800 <u>Support Services - Central</u>	
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
2900 <u>Other Support Services</u>	
500 Other Purchased Services	62,992
800 Other Objects	300,000
Total Other Support Services	\$362,992
Total Support Services	\$30,635,412
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	988,408
200 Personnel Services - Employee Benefits	463,389
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	\$2,131,388
Total Operation of Non-Instructional Services	\$2,131,388
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	270,000
Total Interfund Transfers - Out	\$270,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$10,955,517
TOTAL EXPENDITURES	\$95,700,568

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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		
Total Cash and Short-Term Investments	\$21,955,000	\$21,380,000

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	\$21,955,000	\$21,380,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	127,545,000	134,240,000
0520 Extended-Term Financing Agreements Payable	4,255,000	3,674,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,950,000	1,950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,000,000	19,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$152,750,000	\$159,364,000
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

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 Permanent Fund		
Total Long-Term Indebtedness	\$152,750,000	\$159,364,000

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	\$152,750,000	\$159,364,000
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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	6,453,636
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,003,636
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,321,905