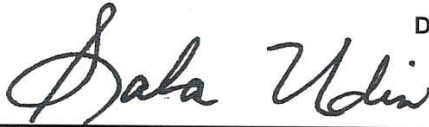


FINAL GENERAL FUND BUDGET

Calendar Year 2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/21/2022



President of the Board - Original Signature Required

02/13/23

Date



Secretary of the Board - Original Signature Required

2/7/23

Date



Chief School Administrator - Original Signature Required

2/8/23

Date

Ronald Joseph

Contact Person

(412)529-3777

Extn :

Telephone

Extension

rjoseph1@pghschools.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pittsburgh SD	COUNTY : Allegheny	AUN : 102027451
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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	\$684977338
Ending Unassigned Fund Balance	\$48967269
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.14%

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 2/8/23
--	----------------

DUE DATE:

FOR PUBLIC INSPECTION OF 2023 PROPOSED BUDGET

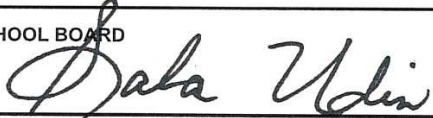
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pittsburgh SD	County : Allegheny	AUN Number : 102027451
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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 02/13/23
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$626,603.06 C x 2%: \$392,736.34</p>	<p>The School District has a lot of homes that are below the assessed value of \$38,565. With so many Homestead properties less than this and the calculation based on the max, this is causing the difference to be outside the 2%.</p>
5010	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$1,360,000.00 . Provide a justification.</p>	<p>The State's share of Social Security Contribution for non-federally funded programs operated by the SD are budgeted here. The State's share of Retirement Contribution for all supplementally funded programs operated by the SD are budgeted here.</p>
5190	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$2,049,510.00 . Provide a justification.</p>	<p>The State's share of Social Security Contribution for non-federally funded programs operated by the SD are budgeted here. The State's share of Retirement Contribution for all supplementally funded programs operated by the SD are budgeted here.</p>
5210	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$1,360,000.00</p>	<p>The State's share of Social Security Contribution for non-federally funded programs operated by the SD are budgeted here. The State's share of Retirement Contribution for all supplementally funded programs operated by the SD are budgeted here.</p>
5390	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$2,049,510.00</p>	<p>The State's share of Social Security Contribution for non-federally funded programs operated by the SD are budgeted here. The State's share of Retirement Contribution for all supplementally funded programs operated by the SD are budgeted here.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	.
8080	<p>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.</p>	.
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	.

8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

<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	2,500,000
0840 Assigned Fund Balance	16,448,232
0850 Unassigned Fund Balance	72,904,247
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$91,852,479</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	387,251,242
7000 Revenue from State Sources	280,384,676
8000 Revenue from Federal Sources	596,088
9000 Other Financing Sources	297,100
Total Estimated Revenues And Other Financing Sources	<u>\$668,529,106</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$760,381,585</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	188,650,904
6113 Public Utility Realty Taxes	330,413
6114 Payments in Lieu of Current Taxes - State / Local	101,180
6160 Non-Real Estate Taxes - 1st Class SDs	175,363,740
6400 Delinquencies on Taxes Levied / Assessed by the LEA	16,000,000
6500 Earnings on Investments	557,477
6910 Rentals	152,284
6940 Tuition from Patrons	3,841,054
6960 Services Provided Other Local Governmental Units / LEAs	141,321
6970 Services Provided Other Funds	1,869,524
6990 Refunds and Other Miscellaneous Revenue	243,345
REVENUE FROM LOCAL SOURCES	\$387,251,242
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	168,670,990
7112 Basic Education Funding-Social Security	7,630,540
7160 Tuition for Orphans Subsidy	175,027
7220 Vocational Education	811,449
7271 Special Education funds for School-Aged Pupils	29,730,901
7311 Pupil Transportation Subsidy	8,596,088
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,157,526
7330 Health Services (Medical, Dental, Nurse, Act 25)	591,545
7340 State Property Tax Reduction Allocation	19,636,817
7820 State Share of Retirement Contributions	42,383,793
REVENUE FROM STATE SOURCES	\$280,384,676
REVENUE FROM FEDERAL SOURCES	
8732 ARRA - Qualified School Construction Bonds (QSCB)	353,654
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	242,434
REVENUE FROM FEDERAL SOURCES	\$596,088
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	47,500
9400 Sale of or Compensation for Loss of Fixed Assets	249,600
OTHER FINANCING SOURCES	\$297,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	668,529,106

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$188,650,904
Amount of Tax Relief for Homestead Exclusions	<u>\$19,636,817</u>
Total Approx. Tax Revenue:	\$208,287,721
Approx. Tax Levy for Tax Rate Calculation:	\$222,487,251
	Allegheny

Total

2022 Data		
a. Assessed Value	\$20,712,367,805	\$20,712,367,805
b. Real Estate Mills	10.2500	
I. 2023 Data		
c. 2020 STEB Market Value	\$20,573,850,574	\$20,573,850,574
d. Assessed Value	\$21,706,073,306	\$21,706,073,306
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022 Calculations		
f. 2022 Tax Levy	\$212,301,770	\$212,301,770
(a * b)		
2023 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022 Tax Levy	\$212,301,770	\$212,301,770
(f Total * g)		
i. Base Mills Subject to Index	10.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$222,487,251	\$222,487,251
(Approx. Tax Levy * g)		
I. 2023 Real Estate Tax Rate	10.2500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$222,487,251	\$222,487,251
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$202,850,434
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$188,650,904
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$188,650,904
Amount of Tax Relief for Homestead Exclusions	<u>\$19,636,817</u>
Total Approx. Tax Revenue:	\$208,287,721
Approx. Tax Levy for Tax Rate Calculation:	\$222,487,251

	Allegheny	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.5985	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$230,051,818	\$230,051,818
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	\$38,565.00	
Number of Homestead/Farmstead Properties	51262	51262
Median Assessed Value of Homestead Properties		\$86,300

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$188,650,904
Amount of Tax Relief for Homestead Exclusions	<u>\$19,636,817</u>
Total Approx. Tax Revenue:	\$208,287,721
Approx. Tax Levy for Tax Rate Calculation:	\$222,487,251
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$19,636,817	Lowering RE Tax Rate	\$0	\$19,636,817
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$19,636,817

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	21,706,073,306	10.2500	222,487,251			93.00000%	
Totals:	21,706,073,306		222,487,251	- 19,636,817 =	202,850,434 X	93.00000% =	188,650,904

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6160 <u>Non-Real Estate Taxes – 1st Class SDs</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6161 Current 1st Class SD Earned Income Taxes	1.750%	0.000%	159,363,740
6162 Current 1st Class SD Liquor Sales Tax	0.000%	0.000%	0
6163 Current 1st Class SD Cigarette Tax	0.000	0.000	0
6164 Current 1st Class SD Sales and Use Tax	0.000	0.000	0
6165 Current 1st Class SD General Business Taxes	0.000	0.000	0
6166 Current 1st Class SD Business Use and Occupancy Taxes	0.000	0.000	0
6167 Current 1st Class SD Non-Business Income Taxes	0.000%	0.000%	0
6168 Current 1st Class SD Real Estate Transfer Taxes	1.000%	0.000%	16,000,000
6169 Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0
Total Non-Real Estate Taxes – 1st Class SDs			175,363,740
Total Act 511, Current Taxes			
	Act 511 Tax Limit -->	20,573,850,574 X	12
		Market Value	Mills
			246,886,207
			(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
		2022 (Rebalanced)	2023				2022 (Rebalanced)	2023		
6111	Current Real Estate Taxes Allegheny	10.2500	10.2500	0.00%	Yes	3.4%				
	<u>Non-Real Estate Taxes – 1st Class SDs</u>									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	3.4%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	312,273,769
1200 Special Programs - Elementary / Secondary	96,206,840
1300 Vocational Education	8,837,503
1400 Other Instructional Programs - Elementary / Secondary	1,689,087
1800 Pre-Kindergarten	2,049,510
Total Instruction	\$421,056,709
2000 Support Services	
2100 Support Services - Students	17,291,430
2200 Support Services - Instructional Staff	16,688,420
2300 Support Services - Administration	38,887,721
2400 Support Services - Pupil Health	10,832,550
2500 Support Services - Business	7,407,682
2600 Operation and Maintenance of Plant Services	68,271,343
2700 Student Transportation Services	35,050,399
2800 Support Services - Central	13,012,113
Total Support Services	\$207,441,658
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,934,215
3300 Community Services	595,621
Total Operation of Non-Instructional Services	\$5,529,836
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,362,476
Total Facilities Acquisition, Construction and Improvement Services	\$2,362,476
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	48,007,859
5200 Interfund Transfers - Out	328,800
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$48,586,659
Total Estimated Expenditures and Other Financing Uses	\$684,977,338

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	107,897,538
200 Personnel Services - Employee Benefits	71,405,751
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	24,634
500 Other Purchased Services	127,630,657
600 Supplies	4,949,417
700 Property	292,165
800 Other Objects	38,607
Total Regular Programs - Elementary / Secondary	\$312,273,769
1200 Special Programs - Elementary / Secondary	
200 Personnel Services - Employee Benefits	1,360,000
300 Purchased Professional and Technical Services	90,338,946
500 Other Purchased Services	4,507,894
Total Special Programs - Elementary / Secondary	\$96,206,840
1300 Vocational Education	
100 Personnel Services - Salaries	5,228,223
200 Personnel Services - Employee Benefits	3,344,166
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	8,327
500 Other Purchased Services	13,900
600 Supplies	191,168
700 Property	47,369
800 Other Objects	1,350
Total Vocational Education	\$8,837,503
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	847,276
200 Personnel Services - Employee Benefits	769,794
500 Other Purchased Services	52,546
600 Supplies	19,471
Total Other Instructional Programs - Elementary / Secondary	\$1,689,087
1800 Pre-Kindergarten	
200 Personnel Services - Employee Benefits	2,049,510
Total Pre-Kindergarten	\$2,049,510
Total Instruction	\$421,056,709
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	11,212,933
200 Personnel Services - Employee Benefits	5,815,762
300 Purchased Professional and Technical Services	14,632
500 Other Purchased Services	95,236
600 Supplies	152,592
800 Other Objects	275

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$17,291,430
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	6,849,608
200 Personnel Services - Employee Benefits	5,583,003
300 Purchased Professional and Technical Services	978,085
400 Purchased Property Services	2,000
500 Other Purchased Services	142,260
600 Supplies	1,845,715
700 Property	1,282,667
800 Other Objects	5,082
Total Support Services - Instructional Staff	\$16,688,420
2300 Support Services - Administration	
100 Personnel Services - Salaries	17,433,830
200 Personnel Services - Employee Benefits	14,244,945
300 Purchased Professional and Technical Services	6,199,944
400 Purchased Property Services	16,400
500 Other Purchased Services	491,614
600 Supplies	376,052
700 Property	29,592
800 Other Objects	95,344
Total Support Services - Administration	\$38,887,721
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	6,045,172
200 Personnel Services - Employee Benefits	3,433,414
300 Purchased Professional and Technical Services	1,316,500
400 Purchased Property Services	1,000
500 Other Purchased Services	6,008
600 Supplies	29,856
800 Other Objects	600
Total Support Services - Pupil Health	\$10,832,550
2500 Support Services - Business	
100 Personnel Services - Salaries	2,682,593
200 Personnel Services - Employee Benefits	1,707,403
300 Purchased Professional and Technical Services	164,848
400 Purchased Property Services	214,100
500 Other Purchased Services	643,532
600 Supplies	152,825
700 Property	1,806,900
800 Other Objects	35,481
Total Support Services - Business	\$7,407,682
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	31,985,650
200 Personnel Services - Employee Benefits	20,050,366
300 Purchased Professional and Technical Services	450,217
400 Purchased Property Services	3,902,356

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	611,724
600 Supplies	10,510,073
700 Property	757,212
800 Other Objects	3,745
Total Operation and Maintenance of Plant Services	\$68,271,343
2700 Student Transportation Services	
100 Personnel Services - Salaries	586,791
200 Personnel Services - Employee Benefits	367,916
500 Other Purchased Services	34,089,282
600 Supplies	6,050
700 Property	360
Total Student Transportation Services	\$35,050,399
2800 Support Services - Central	
100 Personnel Services - Salaries	6,378,409
200 Personnel Services - Employee Benefits	4,188,367
300 Purchased Professional and Technical Services	534,151
400 Purchased Property Services	92,993
500 Other Purchased Services	938,094
600 Supplies	868,895
700 Property	8,181
800 Other Objects	3,023
Total Support Services - Central	\$13,012,113
Total Support Services	\$207,441,658
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,062,668
200 Personnel Services - Employee Benefits	938,083
300 Purchased Professional and Technical Services	163,000
400 Purchased Property Services	20,859
500 Other Purchased Services	1,115,648
600 Supplies	452,492
700 Property	174,715
800 Other Objects	6,750
Total Student Activities	\$4,934,215
3300 Community Services	
100 Personnel Services - Salaries	280,542
200 Personnel Services - Employee Benefits	205,575
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	23,965
600 Supplies	81,539
Total Community Services	\$595,621
Total Operation of Non-Instructional Services	\$5,529,836
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	2,341,276
500 Other Purchased Services	11,200
Total Facilities Acquisition, Construction and Improvement Services	\$2,362,476
Total Facilities Acquisition, Construction and Improvement Services	\$2,362,476
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	21,214,747
900 Other Uses of Funds	26,793,112
Total Debt Service / Other Expenditures and Financing Uses	\$48,007,859
5200 Interfund Transfers - Out	
900 Other Uses of Funds	328,800
Total Interfund Transfers - Out	\$328,800
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$48,586,659
TOTAL EXPENDITURES	\$684,977,338

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/Fina Projection

General Fund	105,794,919	86,512,847
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	3,242,762	3,242,762
Other Capital Projects Fund	18,101,385	23,542,717
Debt Service Fund	2,141,121	1,764,316
Food Service / Cafeteria Operations Fund	157,566	(2,136,859)
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	45,656,575	42,384,961
Private Purpose Trust Fund	53,764	51,581
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	926,258	972,780
Permanent Fund		
Total Cash and Short-Term Investments	\$176,074,350	\$156,335,105

Long-Term Investments

06/30/2023 Estimate

06/30/Fina 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

06/30/2023 Estimate

06/30/Fina Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$176,074,350	\$156,335,105
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/Fina Projection

General Fund		
0510 Bonds Payable	302,387,644	304,964,412
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	897,009	2,718,772
0540 Accumulated Compensated Absences	16,453,010	16,841,613
0550 Authority Lease Obligations	6,584,546	5,232,193
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	853,915,159	960,376,880
Total General Fund	\$1,180,237,368	\$1,290,133,870

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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

06/30/2023 Estimate

06/30/Fina Projection

- 0530 Lease 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 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2023 Estimate

06/30/Fina 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 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 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 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 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

06/30/2023 Estimate

06/30/Fina Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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 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

06/30/2023 Estimate

06/30/Fina Projection

- 0530 Lease 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	\$1,180,237,368	\$1,290,133,870

Short-Term Payables

	<u>06/30/2023 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund	9,986,153	10,466,195
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	5,500,258	5,447,248
Total Short-Term Payables	\$15,486,411	\$15,913,443
TOTAL INDEBTEDNESS	\$1,195,723,779	\$1,306,047,313

Account Description	Amounts
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0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	23,936,978
0850 Unassigned Fund Balance	48,967,269
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$75,404,247

5900 Budgetary Reserve	250,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$75,654,247
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