

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

6-23-2022

Secretary of the Board - Original Signature Required



Date

6/23/22

Chief School Administrator - Original Signature Required



Date

6-23-2022

Joseph M Esper

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Mifflin Area SD	COUNTY : Allegheny	AUN : 103029603
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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	\$61105057
Ending Unassigned Fund Balance	\$3263346
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.34%

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 7-7-2022
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DUE DATE: AUGUST 15, 2022

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : West Mifflin Area SD	County : Allegheny	AUN Number : 103029603
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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 5-20-22
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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>
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.	All totals have been validated.

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

4,000,000

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

\$4,000,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

34,219,988

7000 Revenue from State Sources

21,591,071

8000 Revenue from Federal Sources

4,557,344

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$60,368,403

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

\$64,368,403

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	23,738,738
6113 Public Utility Realty Taxes	28,449
6114 Payments in Lieu of Current Taxes - State / Local	421,101
6140 Current Act 511 Taxes - Flat Rate Assessments	52,250
6150 Current Act 511 Taxes - Proportional Assessments	3,700,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,872,100
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	48,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	800,000
6940 Tuition from Patrons	3,500,000
6990 Refunds and Other Miscellaneous Revenue	33,600

REVENUE FROM LOCAL SOURCES \$34,219,988

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,566,182
7112 Basic Education Funding-Social Security	790,671
7271 Special Education funds for School-Aged Pupils	2,374,060
7311 Pupil Transportation Subsidy	2,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	715,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,845,355
7505 Ready to Learn Block Grant	489,803
7820 State Share of Retirement Contributions	4,680,000

REVENUE FROM STATE SOURCES \$21,591,071

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	75,000
8512 IDEA, Part B	175,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	987,090
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,500
8517 NCLB, Title IV - 21st Century Schools	52,754
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,000,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,000,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	150,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$4,557,344
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,368,403
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Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,738,738	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,355</u>	
Total Approx. Tax Revenue:	\$25,584,093	
Approx. Tax Levy for Tax Rate Calculation:	\$27,790,221	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$1,031,795,621	\$1,031,795,621
b. Real Estate Mills	25.3765	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$935,163,292	\$935,163,292
d. Assessed Value	\$1,045,960,201	\$1,045,960,201
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$26,183,362	\$26,183,362
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$26,183,362	\$26,183,362
(f Total * g)		
i. Base Mills Subject to Index	25.3765	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.49686%	91.49686%
k. Tax Levy Needed	\$27,790,221	\$27,790,221
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.5691	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,790,221	\$27,790,221
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,944,866
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,738,738
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$23,738,738	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,355</u>	
Total Approx. Tax Revenue:	\$25,584,093	
Approx. Tax Levy for Tax Rate Calculation:	\$27,790,221	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.5691	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,790,221	\$27,790,221
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	\$11,499.07	
Number of Homestead/Farmstead Properties	6080	6080
Median Assessed Value of Homestead Properties		\$70,600

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,738,738
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,355</u>
Total Approx. Tax Revenue:	\$25,584,093
Approx. Tax Levy for Tax Rate Calculation:	\$27,790,221
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,845,355	Lowering RE Tax Rate	\$0		\$1,845,355
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,845,355

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	1,045,960,201	26.5691	27,790,221			91.49686%	
Totals:	1,045,960,201		27,790,221	1,845,355 =	25,944,866 X	91.49686% =	23,738,738

	<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	52,250
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 **52,250** **52,250**

	<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%	2,200,000	2,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	350,000	350,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	200,000	200,000
6155 Current Act 511 Business Privilege Taxes	6.0000	0.000	450,500	450,500
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.000	500,000	500,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments **3,700,500** **3,700,500**

Total Act 511, Current Taxes **3,752,750**

Act 511 Tax Limit -->	935,163,292 X	12	11,221,960
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	25.3765	26.5691	4.70%	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	1.000%	1.000%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	4.7%				
6155	Current Act 511 Business Privilege Taxes	6.0000	6.0000	0.00%	Yes	4.7%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,051,142
1200 Special Programs - Elementary / Secondary	9,260,512
1300 Vocational Education	1,257,768
1500 Nonpublic School Programs	4,982
Total Instruction	\$33,574,404
2000 Support Services	
2100 Support Services - Students	1,251,055
2200 Support Services - Instructional Staff	727,811
2300 Support Services - Administration	3,686,402
2400 Support Services - Pupil Health	390,301
2500 Support Services - Business	3,873,184
2600 Operation and Maintenance of Plant Services	4,430,724
2700 Student Transportation Services	3,085,567
2800 Support Services - Central	1,229,002
2900 Other Support Services	25,916
Total Support Services	\$18,699,962
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,346,914
3300 Community Services	337,598
Total Operation of Non-Instructional Services	\$1,684,512
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,146,179
Total Other Expenditures and Financing Uses	\$7,146,179
Total Estimated Expenditures and Other Financing Uses	\$61,105,057

2022-2023 Final General Fund Budget

LEA : 103029603 West Mifflin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,922,473
200 Personnel Services - Employee Benefits	8,180,589
300 Purchased Professional and Technical Services	391,600
400 Purchased Property Services	22,200
500 Other Purchased Services	1,647,450
600 Supplies	881,330
700 Property	400
800 Other Objects	5,100
Total Regular Programs - Elementary / Secondary	\$23,051,142
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,702,618
200 Personnel Services - Employee Benefits	1,679,876
300 Purchased Professional and Technical Services	2,214,418
400 Purchased Property Services	200
500 Other Purchased Services	2,515,650
600 Supplies	12,250
700 Property	15,000
800 Other Objects	120,500
Total Special Programs - Elementary / Secondary	\$9,260,512
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	391,733
200 Personnel Services - Employee Benefits	206,167
400 Purchased Property Services	400
500 Other Purchased Services	644,468
600 Supplies	15,000
Total Vocational Education	\$1,257,768
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,982
Total Nonpublic School Programs	\$4,982
Total Instruction	\$33,574,404
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	635,394
200 Personnel Services - Employee Benefits	405,042
300 Purchased Professional and Technical Services	208,119
500 Other Purchased Services	1,000
600 Supplies	1,250
800 Other Objects	250
Total Support Services - Students	\$1,251,055
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	314,125
200 Personnel Services - Employee Benefits	178,878

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	234,808
Total Support Services - Instructional Staff	\$727,811
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,722,614
200 Personnel Services - Employee Benefits	1,093,059
300 Purchased Professional and Technical Services	600,100
500 Other Purchased Services	207,479
600 Supplies	4,000
800 Other Objects	59,150
Total Support Services - Administration	\$3,686,402
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	149,334
200 Personnel Services - Employee Benefits	79,767
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	1,000
500 Other Purchased Services	200
600 Supplies	8,000
800 Other Objects	2,000
Total Support Services - Pupil Health	\$390,301
2500 Support Services - Business	
100 Personnel Services - Salaries	324,947
200 Personnel Services - Employee Benefits	221,786
300 Purchased Professional and Technical Services	66,235
400 Purchased Property Services	237,534
500 Other Purchased Services	50,500
600 Supplies	3,500
800 Other Objects	2,968,682
Total Support Services - Business	\$3,873,184
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,336,648
200 Personnel Services - Employee Benefits	986,710
300 Purchased Professional and Technical Services	385,000
400 Purchased Property Services	886,750
500 Other Purchased Services	289,616
600 Supplies	321,000
700 Property	45,000
800 Other Objects	180,000
Total Operation and Maintenance of Plant Services	\$4,430,724
2700 Student Transportation Services	
500 Other Purchased Services	3,085,567
Total Student Transportation Services	\$3,085,567
2800 Support Services - Central	
100 Personnel Services - Salaries	311,340
200 Personnel Services - Employee Benefits	180,833

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	204,500
400 Purchased Property Services	167,000
500 Other Purchased Services	28,800
600 Supplies	181,529
700 Property	150,000
800 Other Objects	5,000
Total Support Services - Central	\$1,229,002
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,916
Total Other Support Services	\$25,916
Total Support Services	\$18,699,962
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	643,623
200 Personnel Services - Employee Benefits	319,141
300 Purchased Professional and Technical Services	159,850
400 Purchased Property Services	20,000
500 Other Purchased Services	81,000
600 Supplies	98,300
700 Property	15,000
800 Other Objects	10,000
Total Student Activities	\$1,346,914
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	175,515
200 Personnel Services - Employee Benefits	90,548
400 Purchased Property Services	2,000
600 Supplies	9,000
800 Other Objects	60,535
Total Community Services	\$337,598
Total Operation of Non-Instructional Services	\$1,684,512
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,151,179
900 Other Uses of Funds	3,995,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,146,179
Total Other Expenditures and Financing Uses	\$7,146,179
TOTAL EXPENDITURES	\$61,105,057

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

4,000,000

3,263,346

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments	\$4,000,000	\$3,263,346
TOTAL CASH AND INVESTMENTS	\$4,000,000	\$3,263,346

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	82,270,000	78,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	861,891	685,968
0540 Accumulated Compensated Absences	1,483,259	1,483,259
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	358,550	358,550
0599 Other Noncurrent Liabilities		
Total General Fund	\$84,973,700	\$80,802,777

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	\$84,973,700	\$80,802,777

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	\$84,973,700	\$80,802,777
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,263,346
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,263,346

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,263,346
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