

"PROPOSED"

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

Bradley Waters

(412)369-9878

Extn :

Contact Person

Telephone

Extension

bwaters@avonworth.k12.pa.us

Email Address

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

24 PS 6-688

(10/20/10)

SCHOOL DISTRICT : Avonworth SD	COUNTY : Allegheny	AUN : 103020753
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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%	<input type="checkbox"/>
Between \$12,000,000 and \$12,999,999	11.5%	<input type="checkbox"/>
Between \$13,000,000 and \$13,999,999	11.0%	<input type="checkbox"/>
Between \$14,000,000 and \$14,999,999	10.5%	<input type="checkbox"/>
Between \$15,000,000 and \$15,999,999	10.0%	<input type="checkbox"/>
Between \$16,000,000 and \$16,999,999	9.5%	<input type="checkbox"/>
Between \$17,000,000 and \$17,999,999	9.0%	<input type="checkbox"/>
Between \$18,000,000 and \$18,999,999	8.5%	<input type="checkbox"/>
Greater Than or Equal to \$19,000,000	8.0%	<input type="checkbox"/>

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	\$38,197,480	
Ending Unassigned Fund Balance	\$28,508,688	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.46%	

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 : Avonworth SD	County : Allegheny	AUN Number : 103020753
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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 5/2/22
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$247,971.00 7340 PDE Amount: \$0.00	
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$21,000.00 . Provide a justification.	Tuition reimbursement payments for Act 93 Administrators
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$10,000.00 . Provide a justification.	Retiree benefit contribution
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$21,000.00	Tuition reimbursement for Act 93 administrators
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$10,000.00	Retiree benefit contributions
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is established for unanticipated expenditures that may occur during the year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance as per Board past practice and is projected to under 8%. Is prudent to assist with future budgets should funds be required to balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is to assist in offsetting future PSERS expenses as they have become a major part of District expenditures.

<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	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,400,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,400,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,104,500
7000 Revenue from State Sources	8,323,848
8000 Revenue from Federal Sources	220,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,648,348</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$43,048,348</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,429,353
6112 Interim Real Estate Taxes	190,647
6113 Public Utility Realty Taxes	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	3,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	485,000
6500 Earnings on Investments	6,000
6700 Revenues from LEA Activities	41,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6910 Rentals	14,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$28,104,500
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,133,775
7112 Basic Education Funding-Social Security	480,000
7271 Special Education funds for School-Aged Pupils	767,879
7311 Pupil Transportation Subsidy	375,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	277,620
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,315
7340 State Property Tax Reduction Allocation	247,971
7505 Ready to Learn Block Grant	108,288
7820 State Share of Retirement Contributions	2,845,000
REVENUE FROM STATE SOURCES	\$8,323,848
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	115,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	105,000
REVENUE FROM FEDERAL SOURCES	\$220,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,648,348

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$23,429,353
Amount of Tax Relief for Homestead Exclusions	<u>\$247,971</u>
Total Approx. Tax Revenue:	\$23,677,324
Approx. Tax Levy for Tax Rate Calculation:	\$24,278,077

Allegheny

Total

2021-22 Data

a. Assessed Value	\$1,172,327,722	\$1,172,327,722
b. Real Estate Mills	19.5300	

I. 2022-23 Data

c. 2020 STEB Market Value	\$1,189,283,572	\$1,189,283,572
d. Assessed Value	\$1,202,480,272	\$1,202,480,272
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy (a * b)	\$22,895,560	\$22,895,560
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2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$22,895,560	\$22,895,560
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.5300	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$24,278,077	\$24,278,077

l. 2022-23 Real Estate Tax Rate 20.1900
(k / d * 1000)

iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$24,278,077	\$24,278,077
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n. Tax Levy minus Tax Relief for Homestead Exclusions \$24,030,106
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$23,429,353
(n * Est. Pct. Collection)

Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$23,429,353
Amount of Tax Relief for Homestead Exclusions	<u>\$247,971</u>
Total Approx. Tax Revenue:	\$23,677,324
Approx. Tax Levy for Tax Rate Calculation:	\$24,278,077

Allegheny	Total
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Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	20.1940	
q. Mills In Excess of Index (if $l > p$, $l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$24,282,887	\$24,282,887
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $m > r$, $m - r$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$3,472.00	
V. Number of Homestead/Farmstead Properties	3572	3572
Median Assessed Value of Homestead Properties		\$218,000

AUN: 103020753 Avonworth SD

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

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$23,429,353
Amount of Tax Relief for Homestead Exclusions	<u>\$247,971</u>
Total Approx. Tax Revenue:	\$23,677,324
Approx. Tax Levy for Tax Rate Calculation:	\$24,278,077
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$247,971	Lowering RE Tax Rate	\$0	\$247,971
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$247,971

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	1,202,480,272	20.1900	24,278,077			97.50000%	
Totals:	1,202,480,272		24,278,077	247,971 =	24,030,106 X	97.50000% =	23,429,353

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,000	22,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments			22,000	22,000
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,100,000	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			3,600,000	3,600,000
Total Act 511, Current Taxes				3,622,000
Act 511 Tax Limit -->		1,189,283,572 X	12	14,271,403
		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	19.5300	20.1900	3.38%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,514,276
1200 Special Programs - Elementary / Secondary	5,037,030
1300 Vocational Education	387,988
1400 Other Instructional Programs - Elementary / Secondary	153,201
1500 Nonpublic School Programs	3,501
Total Instruction	\$22,095,996
2000 Support Services	
2100 Support Services - Students	1,547,546
2200 Support Services - Instructional Staff	765,934
2300 Support Services - Administration	2,496,431
2400 Support Services - Pupil Health	313,806
2500 Support Services - Business	401,111
2600 Operation and Maintenance of Plant Services	2,330,443
2700 Student Transportation Services	2,106,529
2800 Support Services - Central	1,035,889
2900 Other Support Services	44,289
Total Support Services	\$11,041,978
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,254,469
3300 Community Services	10,855
Total Operation of Non-Instructional Services	\$1,265,324
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,294,182
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$3,794,182
Total Estimated Expenditures and Other Financing Uses	\$38,197,480

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,249,094
200 Personnel Services - Employee Benefits	5,853,281
300 Purchased Professional and Technical Services	413,864
400 Purchased Property Services	64,814
500 Other Purchased Services	363,951
600 Supplies	555,882
700 Property	13,390
Total Regular Programs - Elementary / Secondary	\$16,514,276
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,424,962
200 Personnel Services - Employee Benefits	1,583,895
300 Purchased Professional and Technical Services	341,191
400 Purchased Property Services	5,046
500 Other Purchased Services	604,271
600 Supplies	77,665
Total Special Programs - Elementary / Secondary	\$5,037,030
1300 Vocational Education	
500 Other Purchased Services	387,988
Total Vocational Education	\$387,988
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	60,573
200 Personnel Services - Employee Benefits	34,841
500 Other Purchased Services	48,985
600 Supplies	8,802
Total Other Instructional Programs - Elementary / Secondary	\$153,201
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,501
Total Nonpublic School Programs	\$3,501
Total Instruction	\$22,095,996
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	634,785
200 Personnel Services - Employee Benefits	448,589
300 Purchased Professional and Technical Services	362,554
500 Other Purchased Services	5,163
600 Supplies	93,315
800 Other Objects	3,140
Total Support Services - Students	\$1,547,546
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	312,788
200 Personnel Services - Employee Benefits	259,834

2022-2023 Final General Fund Budget

LEA : 103020753 Avonworth SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	21,370
500 Other Purchased Services	12,450
600 Supplies	151,662
800 Other Objects	7,830
Total Support Services - Instructional Staff	\$765,934
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,250,962
200 Personnel Services - Employee Benefits	820,020
300 Purchased Professional and Technical Services	231,825
400 Purchased Property Services	12,581
500 Other Purchased Services	55,545
600 Supplies	91,910
800 Other Objects	33,588
Total Support Services - Administration	\$2,496,431
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	173,406
200 Personnel Services - Employee Benefits	129,841
300 Purchased Professional and Technical Services	1,506
400 Purchased Property Services	623
500 Other Purchased Services	1,030
600 Supplies	7,400
Total Support Services - Pupil Health	\$313,806
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	205,817
200 Personnel Services - Employee Benefits	125,182
300 Purchased Professional and Technical Services	30,739
400 Purchased Property Services	21,489
500 Other Purchased Services	9,408
600 Supplies	6,357
800 Other Objects	2,119
Total Support Services - Business	\$401,111
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	689,344
200 Personnel Services - Employee Benefits	569,700
300 Purchased Professional and Technical Services	4,131
400 Purchased Property Services	261,461
500 Other Purchased Services	139,241
600 Supplies	568,450
700 Property	95,000
800 Other Objects	3,116
Total Operation and Maintenance of Plant Services	\$2,330,443
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,106,529
Total Student Transportation Services	\$2,106,529

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	21,000
300 Purchased Professional and Technical Services	385,000
400 Purchased Property Services	209,229
500 Other Purchased Services	1,308
600 Supplies	18,285
700 Property	399,371
800 Other Objects	1,696
Total Support Services - Central	\$1,035,889
2900 Other Support Services	
200 Personnel Services - Employee Benefits	10,000
500 Other Purchased Services	34,289
Total Other Support Services	\$44,289
Total Support Services	\$11,041,978
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	631,950
200 Personnel Services - Employee Benefits	318,048
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	11,330
500 Other Purchased Services	79,980
600 Supplies	183,161
700 Property	5,000
800 Other Objects	1,500
Total Student Activities	\$1,254,469
3300 Community Services	
500 Other Purchased Services	10,855
Total Community Services	\$10,855
Total Operation of Non-Instructional Services	\$1,265,324
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,594,182
900 Other Uses of Funds	1,700,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,294,182
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$3,794,182
TOTAL EXPENDITURES	\$38,197,480

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,400,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	28,000	28,000
Capital Reserve Fund - § 690, §1850	1,060,000	1,060,000
Capital Reserve Fund - § 1431	13,100,000	13,000,000
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	40,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,628,000	\$19,128,000

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2022 Estimate

06/30/2023 Projection

\$20,628,000

\$19,128,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	44,765,000	55,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	360,000	350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,200,000	1,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$46,325,000	\$56,550,000
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

\$46,325,000

\$56,550,000

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

\$46,325,000

\$56,550,000

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

2,000,000

2,850,868

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$4,850,868

5900 Budgetary Reserve

200,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$5,050,868