

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

6/15/2022

Date



Secretary of the Board - Original Signature Required

6/15/2022

Date



Chief School Administrator - Original Signature Required

6/15/2022

Date

Sherri M Jaffee

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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 : Shaler Area SD	COUNTY : Allegheny	AUN : 103028302
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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%

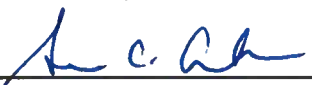
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$95766348
Ending Unassigned Fund Balance	\$6885483
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.18%

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 6.16.2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-607(a)(1)

(03/2006)

School District Name : Shaler Area SD	County : Allegheny	AUN Number : 103028302
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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 MAY 18, 2022
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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.	Amount available after the assignment of fund balance for future years.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount assigned to future psers/and/or fund balance allocation.

<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	
0840 Assigned Fund Balance	3,885,483
0850 Unassigned Fund Balance	6,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,385,483</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	57,590,186
7000 Revenue from State Sources	29,751,053
8000 Revenue from Federal Sources	2,041,440
9000 Other Financing Sources	6,383,669
Total Estimated Revenues And Other Financing Sources	<u>\$95,766,348</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$106,151,831</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,442,186
6113 Public Utility Realty Taxes	54,000
6140 Current Act 511 Taxes - Flat Rate Assessments	28,000
6150 Current Act 511 Taxes - Proportional Assessments	7,051,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,000,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	49,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	795,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	12,000
6980 Revenue from Community Services Activities	16,000
6990 Refunds and Other Miscellaneous Revenue	78,000
REVENUE FROM LOCAL SOURCES	\$57,590,186
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,400,000
7112 Basic Education Funding-Social Security	1,700,000
7271 Special Education funds for School-Aged Pupils	3,800,000
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,570,582
7505 Ready to Learn Block Grant	706,471
7820 State Share of Retirement Contributions	7,644,000
REVENUE FROM STATE SOURCES	\$29,751,053
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	690,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	736,440
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
REVENUE FROM FEDERAL SOURCES	\$2,041,440

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 6,383,669

OTHER FINANCING SOURCES \$6,383,669

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 95,766,348

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,442,186	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,570,582</u>	
Total Approx. Tax Revenue:	\$50,012,768	
Approx. Tax Levy for Tax Rate Calculation:	\$51,631,788	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,169,881,164	\$2,169,881,164
b. Real Estate Mills	23.5319	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,166,016,599	\$2,166,016,599
d. Assessed Value	\$2,194,118,964	\$2,194,118,964
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$51,061,427	\$51,061,427
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$51,061,427	\$51,061,427
(f Total * g)		
i. Base Mills Subject to Index	23.5319	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed	\$51,631,788	\$51,631,788
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.5319	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,631,788	\$51,631,788
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,061,206
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,442,186
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$47,442,186	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,570,582</u>	
Total Approx. Tax Revenue:	\$50,012,768	
Approx. Tax Levy for Tax Rate Calculation:	\$51,631,788	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5202	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,800,236	\$53,800,236
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	\$9,195.00	
Number of Homestead/Farmstead Properties	11880	11880
Median Assessed Value of Homestead Properties		\$128,400

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,442,186
Amount of Tax Relief for Homestead Exclusions	<u>\$2,570,582</u>
Total Approx. Tax Revenue:	\$50,012,768
Approx. Tax Levy for Tax Rate Calculation:	\$51,631,788
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,570,582	Lowering RE Tax Rate	\$0	\$2,570,582
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,570,582

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	2,194,118,964	23.5319	51,631,788			96.70000%	
Totals:	2,194,118,964		51,631,788	- 2,570,582	= 49,061,206	X 96.70000%	= 47,442,186

	<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	28,000
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 28,000 28,000

	<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%	6,351,000	6,351,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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 7,051,000 7,051,000

Total Act 511, Current Taxes 7,079,000

Act 511 Tax Limit -->	2,166,016,599	X	12	25,992,199
	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	23.5319	23.5319	0.00%	Yes	4.2%				
	<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	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,448,674
1200 Special Programs - Elementary / Secondary	14,819,251
1300 Vocational Education	1,470,000
1400 Other Instructional Programs - Elementary / Secondary	1,989,886
1500 Nonpublic School Programs	16,000
Total Instruction	\$59,743,811
2000 Support Services	
2100 Support Services - Students	4,337,561
2200 Support Services - Instructional Staff	1,431,775
2300 Support Services - Administration	4,369,989
2400 Support Services - Pupil Health	822,575
2500 Support Services - Business	854,149
2600 Operation and Maintenance of Plant Services	8,366,016
2700 Student Transportation Services	4,808,425
2800 Support Services - Central	1,315,217
2900 Other Support Services	63,000
Total Support Services	\$26,368,707
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,829,707
3300 Community Services	112,310
Total Operation of Non-Instructional Services	\$1,942,017
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	168,183
5200 Interfund Transfers - Out	7,533,630
Total Other Expenditures and Financing Uses	\$7,701,813
Total Estimated Expenditures and Other Financing Uses	\$95,766,348

2022-2023 Final General Fund Budget

LEA : 103028302 Shaler 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	22,431,150
200 Personnel Services - Employee Benefits	14,848,283
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	80,428
500 Other Purchased Services	1,658,900
600 Supplies	1,472,012
700 Property	921,901
Total Regular Programs - Elementary / Secondary	\$41,448,674
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,550,012
200 Personnel Services - Employee Benefits	4,576,489
300 Purchased Professional and Technical Services	698,000
500 Other Purchased Services	2,749,200
600 Supplies	151,550
700 Property	15,000
800 Other Objects	79,000
Total Special Programs - Elementary / Secondary	\$14,819,251
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,470,000
Total Vocational Education	\$1,470,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,141,817
200 Personnel Services - Employee Benefits	696,069
500 Other Purchased Services	130,000
600 Supplies	22,000
Total Other Instructional Programs - Elementary / Secondary	\$1,989,886
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	16,000
Total Nonpublic School Programs	\$16,000
Total Instruction	\$59,743,811
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,447,156
200 Personnel Services - Employee Benefits	1,784,755
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	500
500 Other Purchased Services	8,400
600 Supplies	43,000
800 Other Objects	3,750
Total Support Services - Students	\$4,337,561
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	816,226
200 Personnel Services - Employee Benefits	415,149
300 Purchased Professional and Technical Services	36,100
400 Purchased Property Services	1,500
500 Other Purchased Services	7,500
600 Supplies	149,100
700 Property	6,200
Total Support Services - Instructional Staff	\$1,431,775
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,231,667
200 Personnel Services - Employee Benefits	1,527,046
300 Purchased Professional and Technical Services	346,000
400 Purchased Property Services	57,000
500 Other Purchased Services	121,836
600 Supplies	32,600
700 Property	18,300
800 Other Objects	35,540
Total Support Services - Administration	\$4,369,989
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	488,542
200 Personnel Services - Employee Benefits	241,633
300 Purchased Professional and Technical Services	77,500
400 Purchased Property Services	2,000
600 Supplies	10,900
700 Property	2,000
Total Support Services - Pupil Health	\$822,575
2500 Support Services - Business	
100 Personnel Services - Salaries	409,590
200 Personnel Services - Employee Benefits	276,559
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	74,000
500 Other Purchased Services	8,500
600 Supplies	8,000
700 Property	5,000
800 Other Objects	2,500
Total Support Services - Business	\$854,149
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,145,834
200 Personnel Services - Employee Benefits	2,064,665
300 Purchased Professional and Technical Services	263,350
400 Purchased Property Services	755,596
500 Other Purchased Services	242,300
600 Supplies	1,696,937
700 Property	195,700
800 Other Objects	1,634

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$8,366,016
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	40,837
200 Personnel Services - Employee Benefits	24,588
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	4,610,000
600 Supplies	63,000
Total Student Transportation Services	\$4,808,425
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	713,409
200 Personnel Services - Employee Benefits	469,941
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	42,622
600 Supplies	4,000
700 Property	46,625
800 Other Objects	1,620
Total Support Services - Central	\$1,315,217
2900 <u>Other Support Services</u>	
500 Other Purchased Services	63,000
Total Other Support Services	\$63,000
Total Support Services	\$26,368,707
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,125,469
200 Personnel Services - Employee Benefits	190,190
300 Purchased Professional and Technical Services	59,840
400 Purchased Property Services	26,800
500 Other Purchased Services	248,331
600 Supplies	90,792
700 Property	51,760
800 Other Objects	36,525
Total Student Activities	\$1,829,707
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	9,060
300 Purchased Professional and Technical Services	750
600 Supplies	30,500
800 Other Objects	32,000
Total Community Services	\$112,310
Total Operation of Non-Instructional Services	\$1,942,017
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	45,256
900 Other Uses of Funds	122,927
Total Debt Service / Other Expenditures and Financing Uses	\$168,183
5200 Interfund Transfers - Out	
900 Other Uses of Funds	7,533,630
Total Interfund Transfers - Out	\$7,533,630
Total Other Expenditures and Financing Uses	\$7,701,813
TOTAL EXPENDITURES	\$95,766,348

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	15,000,000	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	324,000	250,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,000,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	350,000	300,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$18,674,000	\$12,150,000
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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	\$18,674,000	\$12,150,000
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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	94,070,241	86,692,000
0520 Extended-Term Financing Agreements Payable	11,509,262	10,709,262
0530 Lease-Purchase Obligations	111,734	60,000
0540 Accumulated Compensated Absences	674,715	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,259,092	14,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$119,625,044	\$112,161,262

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	\$119,625,044	\$112,161,262

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,533,630	7,617,633
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	\$7,533,630	\$7,617,633
TOTAL INDEBTEDNESS	\$127,158,674	\$119,778,895

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,500,000
0850 Unassigned Fund Balance	6,885,483
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,385,483

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,385,483
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