

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

6/29/22

Date



Secretary of the Board - Original Signature Required

6/27/2022

Date



Chief School Administrator - Original Signature Required

6/29/2022

Date

Paul A Schott

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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 : Gateway SD	COUNTY : Allegheny	AUN : 103024102
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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	\$92509000
Ending Unassigned Fund Balance	\$1823372
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.97%

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 6-28-22
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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 : Gateway SD	County : Allegheny	AUN Number : 103024102
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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 5/16/2022
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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.	The Gateway School District has adopted a Final General Fund Budget with a 4.10% real estate tax increase and the utilization of \$4,830,000 from the Unassigned Fund Balance for the 2022-2023 fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Gateway School District has adopted a Final General Fund Budget with a 4.10% real estate tax increase and the utilization of \$0 from the Committed Fund Balance for the 2022-2023 fiscal year.

<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	565,057
0820 Restricted Fund Balance	20,866
0830 Committed Fund Balance	4,527,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,653,372
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,180,372</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	57,648,272
7000 Revenue from State Sources	22,478,797
8000 Revenue from Federal Sources	7,551,931
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$87,679,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$98,859,372</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	48,095,224
6113 Public Utility Realty Taxes	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	113,500
6150 Current Act 511 Taxes - Proportional Assessments	6,752,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,271,300
6500 Earnings on Investments	300,003
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	784,289
6910 Rentals	13,400
6920 Contributions and Donations from Private Sources	12,000
6990 Refunds and Other Miscellaneous Revenue	193,956

REVENUE FROM LOCAL SOURCES \$57,648,272

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,495,453
7112 Basic Education Funding-Social Security	1,359,377
7160 Tuition for Orphans Subsidy	67,000
7271 Special Education funds for School-Aged Pupils	2,556,533
7311 Pupil Transportation Subsidy	734,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	108,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	527,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340 State Property Tax Reduction Allocation	1,840,398
7505 Ready to Learn Block Grant	385,880
7820 State Share of Retirement Contributions	6,336,156

REVENUE FROM STATE SOURCES \$22,478,797

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	833,797
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	130,567
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,800
8517 NCLB, Title IV - 21st Century Schools	60,415
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,210,082
8751 ARP ESSER Learning Loss	250,538
8752 ARP ESSER Summer Programs	66,308
8754 ARP ESSER Homeless Children and Youth Funds	25,424

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	935,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	34,000

REVENUE FROM FEDERAL SOURCES **\$7,551,931**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **87,679,000**

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$48,095,247

Amount of Tax Relief for Homestead Exclusions

\$1,840,398

Total Approx. Tax Revenue:

\$49,935,645

Approx. Tax Levy for Tax Rate Calculation:

\$51,730,724

Allegheny

Total

2021-22 Data

a. Assessed Value	\$2,398,996,780	\$2,398,996,780
b. Real Estate Mills	20.8914	

I. 2022-23 Data

c. 2020 STEB Market Value	\$2,221,399,013	\$2,221,399,013
d. Assessed Value	\$2,378,652,657	\$2,378,652,657
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$50,118,401	\$50,118,401
(a * b)		

2022-23 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$50,118,401	\$50,118,401
(f Total * g)		
i. Base Mills Subject to Index	20.8914	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.40195%	96.40195%
k. Tax Levy Needed	\$51,730,724	\$51,730,724
(Approx. Tax Levy * g)		

I. 2022-23 Real Estate Tax Rate 21.7479

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$51,730,700	\$51,730,700
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions \$49,890,302
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$48,095,224
 (n * Est. Pct. Collection)

Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$48,095,247

\$1,840,398

\$49,935,645

\$51,730,724

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index
($i * (1 + \text{Index})$)

21.7479

q. Mills In Excess of Index
(if $l > p$), $(l - p)$)

0.0000

r. Maximum Tax Levy Based On Index
($p / 1000 * d$)

\$51,730,700

\$51,730,700

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

\$10,833.69

V.

Number of Homestead/Farmstead Properties

7822

7822

Median Assessed Value of Homestead Properties

\$114,600

Act 1 Index (current): 4.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$48,095,247
Amount of Tax Relief for Homestead Exclusions	<u>\$1,840,398</u>
Total Approx. Tax Revenue:	\$49,935,645
Approx. Tax Levy for Tax Rate Calculation:	\$51,730,724
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,840,398	Lowering RE Tax Rate	\$0	\$1,840,398
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,840,398

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	2,378,652,657	21.7479	51,730,700			96.40195%	
Totals:	2,378,652,657		51,730,700	1,840,398 =	49,890,302 X	96.40195% =	48,095,224

	<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	113,500
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 113,500 113,500

	<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%	4,102,000	4,102,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	743,000	743,000
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	0.5000	0.000	1,907,600	1,907,600
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,752,600 6,752,600

Total Act 511, Current Taxes 6,866,100

Act 511 Tax Limit -->	2,221,399,013 X	12	26,656,788
	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	20.8914	21.7479	4.10%	Yes	4.1%				
	<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	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,875,643
1200 Special Programs - Elementary / Secondary	17,772,445
1300 Vocational Education	2,287,204
1400 Other Instructional Programs - Elementary / Secondary	277,281
1500 Nonpublic School Programs	53,477
Total Instruction	\$53,266,050
2000 Support Services	
2100 Support Services - Students	3,315,674
2200 Support Services - Instructional Staff	1,540,666
2300 Support Services - Administration	4,585,388
2400 Support Services - Pupil Health	648,303
2500 Support Services - Business	3,587,032
2600 Operation and Maintenance of Plant Services	7,199,232
2700 Student Transportation Services	4,862,890
2800 Support Services - Central	525,596
2900 Other Support Services	66,000
Total Support Services	\$26,330,781
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,452,746
3300 Community Services	33,252
Total Operation of Non-Instructional Services	\$1,485,998
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,773,234
Total Facilities Acquisition, Construction and Improvement Services	\$5,773,234
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,152,937
5200 Interfund Transfers - Out	500,000
Total Other Expenditures and Financing Uses	\$5,652,937
Total Estimated Expenditures and Other Financing Uses	\$92,509,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,281,431
200 Personnel Services - Employee Benefits	10,863,229
300 Purchased Professional and Technical Services	479,500
400 Purchased Property Services	25,745
500 Other Purchased Services	2,383,484
600 Supplies	827,459
800 Other Objects	14,795
Total Regular Programs - Elementary / Secondary	\$32,875,643
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,618,957
200 Personnel Services - Employee Benefits	4,751,314
300 Purchased Professional and Technical Services	1,358,000
500 Other Purchased Services	3,854,650
600 Supplies	178,785
800 Other Objects	10,739
Total Special Programs - Elementary / Secondary	\$17,772,445
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	876,789
200 Personnel Services - Employee Benefits	553,388
400 Purchased Property Services	6,125
500 Other Purchased Services	810,500
600 Supplies	39,902
800 Other Objects	500
Total Vocational Education	\$2,287,204
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,481
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	257,800
Total Other Instructional Programs - Elementary / Secondary	\$277,281
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	49,019
600 Supplies	4,458
Total Nonpublic School Programs	\$53,477
Total Instruction	\$53,266,050
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,951,593
200 Personnel Services - Employee Benefits	1,239,592
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	5,900
600 Supplies	25,059

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,530
Total Support Services - Students	\$3,315,674
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	423,292
200 Personnel Services - Employee Benefits	232,093
300 Purchased Professional and Technical Services	171,686
400 Purchased Property Services	264,831
500 Other Purchased Services	51,000
600 Supplies	397,764
Total Support Services - Instructional Staff	\$1,540,666
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,315,584
200 Personnel Services - Employee Benefits	1,394,869
300 Purchased Professional and Technical Services	688,000
500 Other Purchased Services	39,995
600 Supplies	124,075
800 Other Objects	22,865
Total Support Services - Administration	\$4,585,388
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	410,579
200 Personnel Services - Employee Benefits	218,872
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	60
600 Supplies	4,292
Total Support Services - Pupil Health	\$648,303
2500 Support Services - Business	
100 Personnel Services - Salaries	374,054
200 Personnel Services - Employee Benefits	209,530
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	362,000
600 Supplies	133,448
800 Other Objects	2,501,000
Total Support Services - Business	\$3,587,032
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,112,971
200 Personnel Services - Employee Benefits	2,189,960
300 Purchased Professional and Technical Services	93,095
400 Purchased Property Services	630,585
500 Other Purchased Services	102,440
600 Supplies	1,016,696
700 Property	29,137
800 Other Objects	24,348
Total Operation and Maintenance of Plant Services	\$7,199,232
2700 Student Transportation Services	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	83,248
200 Personnel Services - Employee Benefits	37,442
500 Other Purchased Services	4,424,056
600 Supplies	318,144
Total Student Transportation Services	\$4,862,890
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	314,037
200 Personnel Services - Employee Benefits	203,709
400 Purchased Property Services	2,000
500 Other Purchased Services	2,650
800 Other Objects	3,200
Total Support Services - Central	\$525,596
2900 <u>Other Support Services</u>	
500 Other Purchased Services	66,000
Total Other Support Services	\$66,000
Total Support Services	\$26,330,781
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	682,400
200 Personnel Services - Employee Benefits	300,420
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	9,274
500 Other Purchased Services	187,381
600 Supplies	228,205
700 Property	26,700
800 Other Objects	10,866
Total Student Activities	\$1,452,746
3300 <u>Community Services</u>	
600 Supplies	8,752
800 Other Objects	24,500
Total Community Services	\$33,252
Total Operation of Non-Instructional Services	\$1,485,998
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,773,234
Total Facilities Acquisition, Construction and Improvement Services	\$5,773,234
Total Facilities Acquisition, Construction and Improvement Services	\$5,773,234
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,072,937
900 Other Uses of Funds	3,080,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,152,937

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<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
Total Other Expenditures and Financing Uses	\$5,652,937
TOTAL EXPENDITURES	\$92,509,000

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	12,700,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	33,000,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	70,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$46,475,000	\$35,670,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$46,475,000	\$35,670,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	77,700,000	74,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,250,000	2,350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,000,000	15,700,000
0599 Other Noncurrent Liabilities	114,000,000	115,000,000
Total General Fund	\$207,950,000	\$207,750,000

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

49,000

48,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	40,000	45,000
0599 Other Noncurrent Liabilities	2,207,000	2,250,000
Total Food Service / Cafeteria Operations Fund	\$2,296,000	\$2,343,000

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	\$210,246,000	\$210,093,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,542,000	6,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	91,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$6,633,000	\$6,675,000
TOTAL INDEBTEDNESS	\$216,879,000	\$216,768,000

Account Description	Amounts
0810 Nonspendable Fund Balance	565,057
0820 Restricted Fund Balance	20,866
0830 Committed Fund Balance	4,527,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,823,372
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,350,372

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,936,295
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