

Gateway School District

Mr. Paul A. Schott, MS.Ed., PCSBA
Business Manager & Board Treasurer



TO: The Residents of the Borough of Pitcairn and the Municipality of
Monroeville

FROM: Paul A. Schott, MS. Ed., PCSBA *pas*

DATE: May 16, 2022

SUBJECT: PDE-2028 – Proposed Final General Fund Budget for the 2022-2023 Fiscal
Year

The General Fund Budget (PDE-2028) is required to be completed and made available for public display by all school districts in the Commonwealth of Pennsylvania by the Pennsylvania Department of Education (PDE) through the passage of Act 46 of 2005. Act 46 of 2005 requires all school districts to prepare their Proposed Final General Fund Budget and to provide the public with the opportunity to examine the Proposed Final General Fund Budget in the summary format associated with the PDE-2028.

The PDE-2028 has always been used by school districts to submit their Final General Fund Budgets to the Commonwealth within fifteen days after the School Board has approved the Final General Fund Budget. In meeting the Commonwealth's requirements, the Gateway School District has prepared the PDE-2028 to disclose the Proposed Final General Fund Budget for the upcoming 2022-2023 fiscal year.

I respectfully submit the Gateway School District's Proposed Final General Fund Budget for the 2022-2023 fiscal year to the residents of the Borough of Pitcairn and the Municipality of Monroeville for their review.

Please be advised this document contains proposed revenue and expenditure projections, and the District is still in the process of finalizing these projections for the 2022-2023 fiscal year. In addition, this document currently DOES contain a proposed real estate tax millage increase, and it DOES contain the proposed utilization of Fund Balance to balance the General Fund Budget. A final real estate tax millage rate and the Final General Fund Budget must be finalized and adopted prior to June 30, 2022 for the 2022-2023 fiscal year. Therefore, it is possible for the amounts reflected in this Proposed Final General Fund Budget to change before final adoption by the Gateway Board of School Directors on Tuesday, June 21, 2022 at the June Regular Board Meeting.

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Paul A Schott

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Extn :

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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	\$93096000
Ending Unassigned Fund Balance	\$806372
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.86%

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 : 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 Proposed Final General fund Budget with a 4.10% real estate tax increase and the utilization of \$2,847,000 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 Proposed 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	57,317,346
7000 Revenue from State Sources	22,412,388
8000 Revenue from Federal Sources	7,519,266
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$87,249,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$98,429,372</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,100,704
6113 Public Utility Realty Taxes	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	113,500
6150 Current Act 511 Taxes - Proportional Assessments	6,652,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,259,300
6500 Earnings on Investments	75,003
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	784,289
6910 Rentals	13,400
6990 Refunds and Other Miscellaneous Revenue	206,550
REVENUE FROM LOCAL SOURCES	\$57,317,346
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,462,614
7112 Basic Education Funding-Social Security	1,387,244
7160 Tuition for Orphans Subsidy	67,000
7271 Special Education funds for School-Aged Pupils	2,464,235
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	500,000
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	6,394,017
REVENUE FROM STATE SOURCES	\$22,412,388
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	808,270
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,718
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,800
8517 NCLB, Title IV - 21st Century Schools	60,126
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
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	932,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	34,000
REVENUE FROM FEDERAL SOURCES	\$7,519,266
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	87,249,000

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
\$48,100,735
\$1,840,398
\$49,941,133
\$51,736,417
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 \$2,378,914,057 \$2,378,914,057
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

g. Percent of Total Market Value 100.00000% 100.00000%
ii. 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 \$51,736,417 \$51,736,417
(Approx. Tax Levy * g)

l. 2022-23 Real Estate Tax Rate 21.7479
(k / d * 1000)

iii. m. Tax Levy Generated by Mills \$51,736,385 \$51,736,385
(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$49,895,987
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$48,100,704
(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
\$48,100,735
\$1,840,398
\$49,941,133
\$51,736,417
Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + 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)	\$51,736,385	\$51,736,385
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	\$10,819.00	
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:	\$48,100,735
Amount of Tax Relief for Homestead Exclusions	<u>\$1,840,398</u>
Total Approx. Tax Revenue:	\$49,941,133
Approx. Tax Levy for Tax Rate Calculation:	\$51,736,417
	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	2,378,914,057	21.7479	51,736,385			96.40195%	
Totals:	2,378,914,057		51,736,385	- 1,840,398	= 49,895,987	X 96.40195%	= 48,100,704

	<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
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,002,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	743,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	1,907,600
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			6,652,600
Total Act 511, Current Taxes			6,766,100
Act 511 Tax Limit -->		2,221,399,013 X	12
		Market Value	Mills
			26,656,788
			(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	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,783,499
1200 Special Programs - Elementary / Secondary	17,692,201
1300 Vocational Education	2,254,013
1400 Other Instructional Programs - Elementary / Secondary	277,299
1500 Nonpublic School Programs	53,477
Total Instruction	\$54,060,489
2000 Support Services	
2100 Support Services - Students	3,290,734
2200 Support Services - Instructional Staff	2,242,979
2300 Support Services - Administration	4,955,116
2400 Support Services - Pupil Health	649,220
2500 Support Services - Business	3,575,877
2600 Operation and Maintenance of Plant Services	7,251,999
2700 Student Transportation Services	4,863,022
2800 Support Services - Central	551,000
2900 Other Support Services	66,000
Total Support Services	\$27,445,947
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,455,141
3300 Community Services	33,252
Total Operation of Non-Instructional Services	\$1,488,393
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,448,234
Total Facilities Acquisition, Construction and Improvement Services	\$4,448,234
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	\$93,096,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,345,726
200 Personnel Services - Employee Benefits	10,932,721
300 Purchased Professional and Technical Services	839,500
400 Purchased Property Services	25,745
500 Other Purchased Services	2,383,484
600 Supplies	1,241,528
800 Other Objects	14,795
Total Regular Programs - Elementary / Secondary	\$33,783,499
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,664,773
200 Personnel Services - Employee Benefits	4,753,254
300 Purchased Professional and Technical Services	1,358,000
500 Other Purchased Services	3,726,650
600 Supplies	178,785
800 Other Objects	10,739
Total Special Programs - Elementary / Secondary	\$17,692,201
1300 Vocational Education	
100 Personnel Services - Salaries	849,783
200 Personnel Services - Employee Benefits	543,205
400 Purchased Property Services	6,125
500 Other Purchased Services	810,500
600 Supplies	43,900
800 Other Objects	500
Total Vocational Education	\$2,254,013
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,499
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	257,800
Total Other Instructional Programs - Elementary / Secondary	\$277,299
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	49,019
600 Supplies	4,458
Total Nonpublic School Programs	\$53,477
Total Instruction	\$54,060,489
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,951,056
200 Personnel Services - Employee Benefits	1,215,189
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	5,900
600 Supplies	25,059

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,530
Total Support Services - Students	\$3,290,734
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	423,292
200 Personnel Services - Employee Benefits	232,803
300 Purchased Professional and Technical Services	186,686
400 Purchased Property Services	308,627
500 Other Purchased Services	51,000
600 Supplies	1,040,571
Total Support Services - Instructional Staff	\$2,242,979
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,606,371
200 Personnel Services - Employee Benefits	1,508,810
300 Purchased Professional and Technical Services	654,000
500 Other Purchased Services	39,995
600 Supplies	123,075
800 Other Objects	22,865
Total Support Services - Administration	\$4,955,116
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	410,579
200 Personnel Services - Employee Benefits	219,789
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	60
600 Supplies	4,292
Total Support Services - Pupil Health	\$649,220
2500 Support Services - Business	
100 Personnel Services - Salaries	374,054
200 Personnel Services - Employee Benefits	210,045
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	329,000
600 Supplies	154,778
800 Other Objects	2,501,000
Total Support Services - Business	\$3,575,877
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,094,732
200 Personnel Services - Employee Benefits	2,201,966
300 Purchased Professional and Technical Services	92,770
400 Purchased Property Services	630,585
500 Other Purchased Services	102,440
600 Supplies	984,021
700 Property	120,685
800 Other Objects	24,800
Total Operation and Maintenance of Plant Services	\$9,251,999
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	83,248
200 Personnel Services - Employee Benefits	37,574
500 Other Purchased Services	4,417,656
600 Supplies	324,544
Total Student Transportation Services	\$4,863,022
2800 Support Services - Central	
100 Personnel Services - Salaries	314,037
200 Personnel Services - Employee Benefits	204,113
400 Purchased Property Services	27,000
500 Other Purchased Services	2,650
800 Other Objects	3,200
Total Support Services - Central	\$551,000
2900 Other Support Services	
500 Other Purchased Services	66,000
Total Other Support Services	\$66,000
Total Support Services	\$27,445,947
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	682,400
200 Personnel Services - Employee Benefits	302,815
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	\$1,455,141
3300 Community Services	
600 Supplies	8,752
800 Other Objects	24,500
Total Community Services	\$33,252
Total Operation of Non-Instructional Services	\$1,488,393
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	4,448,234
Total Facilities Acquisition, Construction and Improvement Services	\$4,448,234
Total Facilities Acquisition, Construction and Improvement Services	\$4,448,234
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
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

<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	\$93,096,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	806,372
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,333,372

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,919,295
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