

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

\_\_\_\_\_  
Tammy Good

(412)828-1800      Extn : \_\_\_\_\_

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone      Extension

\_\_\_\_\_  
tgood@rsd.k12.pa.us

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverview SD	COUNTY : Allegheny	AUN : 103028203
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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	\$26197653
Ending Unassigned Fund Balance	\$1906891
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.27%

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

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverview SD	County : Allegheny	AUN Number : 103028203
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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
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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: \$449,950.00 7340 PDE Amount: \$0.00	<i>PDE Still needs to update</i>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	unanticipated expenditures
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.	unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS Increases, Legal outcomes, unanticipated expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS increases, legal outcomes, unanticipated expenditures

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

ITEM	AMOUNTS
810 Nonspendable Fund Balance	203,385
820 Restricted Fund Balance	
830 Committed Fund Balance	4,864,415
840 Assigned Fund Balance	789,283
850 Unassigned Fund Balance	1,868,583

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

\$7,522,281

**Estimated Revenues And Other Financing Sources**

3000 Revenue from Local Sources	17,967,752
7000 Revenue from State Sources	6,811,705
3000 Revenue from Federal Sources	1,456,504
3000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources**

\$26,235,961

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

\$33,758,242

Amount

*- includes tax increase to 1/2 allowable index*

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,155,752
6113 Public Utility Realty Taxes	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	1,416,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	227,000
6910 Rentals	5,000
6990 Refunds and Other Miscellaneous Revenue	10,000

**REVENUE FROM LOCAL SOURCES \$17,967,752**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	2,776,250
7112 Basic Education Funding-Social Security	450,000
7271 Special Education funds for School-Aged Pupils	724,354
7311 Pupil Transportation Subsidy	190,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	201,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	449,950
7505 Ready to Learn Block Grant	126,151
7820 State Share of Retirement Contributions	1,850,000

**REVENUE FROM STATE SOURCES \$6,811,705**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	186,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,416
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	700
8517 NCLB, Title IV - 21st Century Schools	14,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	11,200
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,183,937
8752 ARP ESSER Summer Programs	15,593
8753 ARP ESSER Afterschool Programs	15,593

**REVENUE FROM FEDERAL SOURCES \$1,456,504**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 26,235,961**

ct 1 Index (current): 3.4%  
calculation Method: Rate

pprox. Tax Revenue from RE Taxes: \$15,155,752  
amount of Tax Relief for Homestead Exclusions \$449,950  
otal Approx. Tax Revenue: \$15,605,702  
pprox. Tax Levy for Tax Rate Calculation: \$16,403,373  
Allegheny

Total

2021-22 Data

a. Assessed Value \$676,073,161  
b. Real Estate Mills 23.2719

I. 2022-23 Data

c. 2020 STEB Market Value \$666,839,508  
d. Assessed Value \$693,075,861  
e. Assessed Value of New Constr/ Renov \$0

2021-22 Calculations

f. 2021-22 Tax Levy \$15,733,507  
(a \* b) \$15,733,507

2022-23 Calculations

g. Percent of Total Market Value 100.000000%  
h. Rebalanced 2021-22 Tax Levy \$15,733,507

II.

i. Base Mills Subject to Index 23.2719  
(h / a \* 1000) if no reassessment  
(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.000000%  
k. Tax Levy Needed \$16,403,373

(Approx. Tax Levy \* g)

I. 2022-23 Real Estate Tax Rate

(k / d \* 1000)

m. Tax Levy Generated by Mills \$16,403,373

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$15,953,423

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$15,155,752  
(n \* Est. Pct. Collection)

23.6675  
New millage rate

act 1 Index (current): 3.4%  
alculation Method: Rate

pprox. Tax Revenue from RE Taxes: \$15,155,752  
mount of Tax Relief for Homestead Exclusions \$449,950  
otal Approx. Tax Revenue: \$15,605,702  
pprox. Tax Levy for Tax Rate Calculation: \$16,403,373

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index	24.0631	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (i > p), (i - p))		
r. Maximum Tax Levy Based On Index	\$16,677,554	\$16,677,554
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(if I > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$8,602.40	
Number of Homestead/Farmstead Properties	2210	2210
Median Assessed Value of Homestead Properties		\$180,000



	Rate
pprox. Tax Revenue from RE Taxes:	\$15,155,752
Amount of Tax Relief for Homestead Exclusions	\$449,950
Total Approx. Tax Revenue:	\$15,605,702
pprox. Tax Levy for Tax Rate Calculation:	\$16,403,373
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$449,950	Lowering RE Tax Rate	\$0	\$449,950
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$449,950</b>

State not operational yet

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
3111	County Name Taxable Assessed Value Real Estate Mills Tax Levy Generated by Mills				
	Ilegheny 693,075,861 23.6675 16,403,373	449,950	15,953,423 X	95.000000%	15,155,752
	otals: 693,075,861 16,403,373 -				
6120	Current Per Capita Taxes, Section 679	Rate			Estimated Revenue
6140	Current Act 511 Taxes-- Flat Rate Assessments	\$0.00			0
6141	Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$5.00	\$0.00	21,000	21,000
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
	<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>21,000</b>	<b>21,000</b>
6150	Current Act 511 Taxes-- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,141,000	1,141,000
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
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
	<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>1,416,000</b>	<b>1,416,000</b>
	<b>Total Act 511, Current Taxes</b>			<b>1,437,000</b>	<b>1,437,000</b>
	Act 511 Tax Limit -->		666,839,508 X	12	8,002,074
	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	23.2719	23.6675	1.70%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes—Flat Rate Assessments</u>					3.4%				
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes—Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
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>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,275,407
1200 Special Programs - Elementary / Secondary	2,716,850
1300 Vocational Education	561,917
1400 Other Instructional Programs - Elementary / Secondary	75,136
<b>Total Instruction</b>	<b>\$14,629,310</b>
<b>000 Support Services</b>	
2100 Support Services - Students	597,644
2200 Support Services - Instructional Staff	2,120,249
2300 Support Services - Administration	1,799,485
2400 Support Services - Pupil Health	169,509
2500 Support Services - Business	468,579
2600 Operation and Maintenance of Plant Services	1,815,176
2700 Student Transportation Services	990,226
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>\$7,980,868</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	725,901
3300 Community Services	60,104
<b>Total Operation of Non-Instructional Services</b>	<b>\$786,005</b>
<b>000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	861,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$861,000</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,684,770
5200 Interfund Transfers - Out	55,700
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,940,470</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,197,653</b>

<u>Description</u>	<u>Amount</u>
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1000 Instruction

<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,010,457
200 Personnel Services - Employee Benefits	4,035,460
300 Purchased Professional and Technical Services	256,850
400 Purchased Property Services	4,250
500 Other Purchased Services	638,750
600 Supplies	153,400
700 Property	141,840
800 Other Objects	34,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,275,407</b>

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,003,179
200 Personnel Services - Employee Benefits	658,731
300 Purchased Professional and Technical Services	107,393
500 Other Purchased Services	935,447
600 Supplies	9,400
700 Property	2,500
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,716,850</b>

1300 Vocational Education

100 Personnel Services - Salaries	203,426
200 Personnel Services - Employee Benefits	137,391
500 Other Purchased Services	206,000
600 Supplies	13,000
700 Property	2,100
<b>Total Vocational Education</b>	<b>\$561,917</b>

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	43,686
200 Personnel Services - Employee Benefits	15,450
500 Other Purchased Services	16,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$75,136</b>

Total Instruction

\$14,629,310

2000 Support Services

<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	335,578
200 Personnel Services - Employee Benefits	230,616
300 Purchased Professional and Technical Services	20,500
500 Other Purchased Services	3,800
600 Supplies	6,650
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$597,644</b>

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries

Description

Amount

200 Personnel Services - Employee Benefits	586,950
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	2,200
600 Supplies	408,485
700 Property	93,500
800 Other Objects	3,100
<b>Total Support Services - Instructional Staff</b>	<b>\$2,120,249</b>

**2300 Support Services - Administration**

100 Personnel Services - Salaries	818,477
200 Personnel Services - Employee Benefits	584,508
300 Purchased Professional and Technical Services	275,100
500 Other Purchased Services	60,950
600 Supplies	25,600
700 Property	1,500
800 Other Objects	33,350
<b>Total Support Services - Administration</b>	<b>\$1,799,485</b>

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries	85,812
200 Personnel Services - Employee Benefits	60,247
300 Purchased Professional and Technical Services	16,900
500 Other Purchased Services	500
600 Supplies	4,600
700 Property	1,200
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$169,509</b>

**2500 Support Services - Business**

100 Personnel Services - Salaries	265,612
200 Personnel Services - Employee Benefits	173,867
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	5,600
600 Supplies	7,000
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$468,579</b>

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	650,379
200 Personnel Services - Employee Benefits	435,445
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	200,100
500 Other Purchased Services	117,700
600 Supplies	360,052
700 Property	8,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,815,176</b>

**2700 Student Transportation Services**

500 Other Purchased Services	990,226
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Description	Amount
Total Student Transportation Services	\$990,226
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$7,980,868
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	316,760
200 Personnel Services - Employee Benefits	79,791
300 Purchased Professional and Technical Services	41,300
400 Purchased Property Services	89,600
500 Other Purchased Services	91,600
600 Supplies	21,700
700 Property	48,700
800 Other Objects	36,450
Total Student Activities	\$725,901
3300 Community Services	
100 Personnel Services - Salaries	5,633
200 Personnel Services - Employee Benefits	471
300 Purchased Professional and Technical Services	54,000
Total Community Services	\$60,104
Total Operation of Non-Instructional Services	\$786,005
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	850,000
700 Property	11,000
Total Facilities Acquisition, Construction and Improvement Services	\$861,000
Total Facilities Acquisition, Construction and Improvement Services	\$861,000
5000 Other Expenditures and Financing Uses	\$861,000
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	719,770
900 Other Uses of Funds	965,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,684,770
5200 Interfund Transfers - Out	
900 Other Uses of Funds	55,700
Total Interfund Transfers - Out	\$55,700
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,940,470
TOTAL EXPENDITURES	\$26,197,653

**Cash and Short-Term Investments**

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	6,000,000	6,000,000
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	3,500,000	2,500,000
Other Capital Projects Fund	2,980,000	400,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	70,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	55,000	45,000
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,650,000</b>	<b>\$9,060,000</b>

**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

\$12,650,000

\$9,060,000

Long-Term Indebtedness

**General Fund**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0510 Bonds Payable	23,545,000	21,995,000
0520 Extended-Term Financing Agreements Payable	60,000	40,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	37,380	37,380
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,582,152	4,582,152
0599 Other Noncurrent Liabilities	32,301,000	30,801,000
<b>Total General Fund</b>	<b>\$60,525,532</b>	<b>\$57,455,532</b>

**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**

ong-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

\$60,525,532

\$57,455,532

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

\$60,525,532

\$57,455,532

Account Description

Amounts

0810 Nonspendable Fund Balance	203,385
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,864,415
0840 Assigned Fund Balance	789,283
0850 Unassigned Fund Balance	1,906,891

Total Ending Fund Balance - Committed, Assigned, and Unassigned \$7,560,589

5900 Budgetary Reserve 200,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$7,963,974