

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

Christopher M Juzwick

(412)221-4542

Extn :421

Contact Person

Telephone

Extension

cmjuzwick@southfayette.org

Email Address

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 : South Fayette Township SD	County : Allegheny	AUN Number : 103028703
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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 5/24/2022
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$37,805.30 C x 2%: \$16,802.62	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	

ITEM	AMOUNTS	
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	521,941	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	21,213,397	
0850 Unassigned Fund Balance	7,852,511	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$29,065.908
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	49,974,027	
7000 Revenue from State Sources	14,539,798	
8000 Revenue from Federal Sources	1,698,506	
9000 Other Financing Sources	1,334,111	
Total Estimated Revenues And Other Financing Sources		\$67,546.442
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$96,612.350

LEA : 103028703 South Fayette Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,802,030
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	40,500
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	5,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,202,500
6500 Earnings on Investments	239,183
6700 Revenues from LEA Activities	20,347
6800 Revenues from Intermediary Sources / Pass-Through Funds	385,000
6910 Rentals	38,520
6990 Refunds and Other Miscellaneous Revenue	25,947
REVENUE FROM LOCAL SOURCES	\$49,974,027
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,589,891
7112 Basic Education Funding-Social Security	1,238,637
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	1,027,193
7311 Pupil Transportation Subsidy	1,077,624
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,950
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	708,779
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	840,131
7505 Ready to Learn Block Grant	263,996
7820 State Share of Retirement Contributions	5,692,597
REVENUE FROM STATE SOURCES	\$14,539,798
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	64,615
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,805
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,194,108
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	16,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	174,665

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	207,813
REVENUE FROM FEDERAL SOURCES	\$1,698,506
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	1,334,111
OTHER FINANCING SOURCES	\$1,334,111
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	67,546,442

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,802,030	
Amount of Tax Relief for Homestead Exclusions	<u>\$840,131</u>	
Total Approx. Tax Revenue:	\$42,642,161	
Approx. Tax Levy for Tax Rate Calculation:	\$45,137,709	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$1,558,674,256	\$1,558,674,256
b. Real Estate Mills	26.7000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,459,443,417	\$1,459,443,417
d. Assessed Value	\$1,617,752,056	\$1,617,752,056
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$41,616,603	\$41,616,603
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$41,616,603	\$41,616,603
(f Total * g)		
i. Base Mills Subject to Index	26.7000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.36640%	94.36640%
k. Tax Levy Needed	\$45,137,709	\$45,137,709
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	27.9015	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$45,137,709	\$45,137,709
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,297,578
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,802,030
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,802,030	
Amount of Tax Relief for Homestead Exclusions	<u>\$840,131</u>	
Total Approx. Tax Revenue:	\$42,642,161	
Approx. Tax Levy for Tax Rate Calculation:	\$45,137,709	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.9015	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,137,709	\$45,137,709
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	\$6,532.19	
Number of Homestead/Farmstead Properties	4817	4817
Median Assessed Value of Homestead Properties		\$203,700

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,802,030
Amount of Tax Relief for Homestead Exclusions	<u>\$840,131</u>
Total Approx. Tax Revenue:	\$42,642,161
Approx. Tax Levy for Tax Rate Calculation:	\$45,137,709
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$840,131	Lowering RE Tax Rate	\$0	\$840,131
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$840,131

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103028703 South Fayette Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/25/2022 12:53:16 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,617,752,056	27.9015	45,137,709			94.36640%	
Totals:	1,617,752,056		45,137,709	- 840,131	= 44,297,578	X 94.36640%	= 41,802,030
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	45,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	45,000	45,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	30,000	30,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						75,000	75,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,200,000	4,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	900,000	900,000
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						5,100,000	5,100,000
Total Act 511, Current Taxes							5,175,000
Act 511 Tax Limit -->				1,459,443,417	X	12	17,513,321
				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	26.7000	27.9015	4.50%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,436,587
1200 Special Programs - Elementary / Secondary	8,730,756
1300 Vocational Education	617,565
1400 Other Instructional Programs - Elementary / Secondary	41,001
Total Instruction	\$37,825,909
2000 Support Services	
2100 Support Services - Students	2,712,367
2200 Support Services - Instructional Staff	1,960,085
2300 Support Services - Administration	3,447,806
2400 Support Services - Pupil Health	665,481
2500 Support Services - Business	907,556
2600 Operation and Maintenance of Plant Services	6,701,032
2700 Student Transportation Services	6,009,869
2800 Support Services - Central	1,118,104
2900 Other Support Services	45,000
Total Support Services	\$23,567,300
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,075,241
Total Operation of Non-Instructional Services	\$2,075,241
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,049,495
5200 Interfund Transfers - Out	16,000
Total Other Expenditures and Financing Uses	\$9,065,495
Total Estimated Expenditures and Other Financing Uses	\$72,533,945

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,107,814
200 Personnel Services - Employee Benefits	10,191,772
300 Purchased Professional and Technical Services	38,558
400 Purchased Property Services	17,150
500 Other Purchased Services	1,122,950
600 Supplies	763,915
700 Property	184,720
800 Other Objects	9,708
Total Regular Programs - Elementary / Secondary	\$28,436,587
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,626,966
200 Personnel Services - Employee Benefits	2,676,435
300 Purchased Professional and Technical Services	1,120,212
500 Other Purchased Services	1,256,922
600 Supplies	42,766
800 Other Objects	7,455
Total Special Programs - Elementary / Secondary	\$8,730,756
1300 <u>Vocational Education</u>	
500 Other Purchased Services	617,565
Total Vocational Education	\$617,565
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,050
200 Personnel Services - Employee Benefits	5,686
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	10,600
600 Supplies	1,665
Total Other Instructional Programs - Elementary / Secondary	\$41,001
Total Instruction	\$37,825,909
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,546,594
200 Personnel Services - Employee Benefits	952,699
300 Purchased Professional and Technical Services	95,385
500 Other Purchased Services	8,375
600 Supplies	96,684
700 Property	9,600
800 Other Objects	3,030
Total Support Services - Students	\$2,712,367
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	854,260
200 Personnel Services - Employee Benefits	620,585
300 Purchased Professional and Technical Services	91,248

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	71,665
500	Other Purchased Services	44,909
600	Supplies	270,853
700	Property	6,565
Total Support Services - Instructional Staff		\$1,960,085
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,818,309
200	Personnel Services - Employee Benefits	1,135,991
300	Purchased Professional and Technical Services	297,684
500	Other Purchased Services	117,693
600	Supplies	36,632
800	Other Objects	41,497
Total Support Services - Administration		\$3,447,806
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	291,000
200	Personnel Services - Employee Benefits	235,591
300	Purchased Professional and Technical Services	119,800
400	Purchased Property Services	840
600	Supplies	17,615
800	Other Objects	635
Total Support Services - Pupil Health		\$665,481
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	327,206
200	Personnel Services - Employee Benefits	224,508
300	Purchased Professional and Technical Services	231,200
400	Purchased Property Services	18,162
500	Other Purchased Services	72,080
600	Supplies	18,200
800	Other Objects	16,200
Total Support Services - Business		\$907,556
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,019,530
200	Personnel Services - Employee Benefits	1,432,544
300	Purchased Professional and Technical Services	415,683
400	Purchased Property Services	738,759
500	Other Purchased Services	174,074
600	Supplies	1,557,475
700	Property	330,424
800	Other Objects	32,543
Total Operation and Maintenance of Plant Services		\$6,701,032
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	2,632,519
200	Personnel Services - Employee Benefits	1,622,218
300	Purchased Professional and Technical Services	1,000
400	Purchased Property Services	52,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	364,430
600 Supplies	661,581
700 Property	674,371
800 Other Objects	1,750
Total Student Transportation Services	\$6,009,869
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	290,616
200 Personnel Services - Employee Benefits	202,081
300 Purchased Professional and Technical Services	95,226
400 Purchased Property Services	61,029
500 Other Purchased Services	127,480
600 Supplies	258,599
700 Property	76,854
800 Other Objects	6,219
Total Support Services - Central	\$1,118,104
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$23,567,300
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,177,052
200 Personnel Services - Employee Benefits	567,440
300 Purchased Professional and Technical Services	59,955
400 Purchased Property Services	31,150
500 Other Purchased Services	49,620
600 Supplies	144,624
700 Property	28,300
800 Other Objects	17,100
Total Student Activities	\$2,075,241
Total Operation of Non-Instructional Services	\$2,075,241
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,080,799
900 Other Uses of Funds	5,968,696
Total Debt Service / Other Expenditures and Financing Uses	\$9,049,495
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	16,000
Total Interfund Transfers - Out	\$16,000
Total Other Expenditures and Financing Uses	\$9,065,495
TOTAL EXPENDITURES	\$72,533,945

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	29,587,849	24,704,761
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	15,000
Capital Reserve Fund - § 690, §1850	898,539	898,550
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	935,000	850,000
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	521,941	521,941
Permanent Fund		
Total Cash and Short-Term Investments	\$31,958,329	\$26,990,252

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

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$31,958,329	\$26,990,252

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	75,210,756	71,422,667
0520 Extended-Term Financing Agreements Payable	771,904	
0530 Lease-Purchase Obligations	1,736,216	2,065,776
0540 Accumulated Compensated Absences	749,311	732,294
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,763,473	7,763,473
0599 Other Noncurrent Liabilities		
Total General Fund	\$86,231,660	\$81,984,210
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		

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<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$86,231,660	\$81,984,210

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$86,231,660	\$81,984,210

LEA : 103028703 South Fayette Township SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	521,941
0830 Committed Fund Balance	21,213,396
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,865,009
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,078,405
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,600,346