

# 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 Required6/13/2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6-13-2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/14/22  
\_\_\_\_\_  
Date

DAVID NIEMIRA

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Extn :

Contact Person

Telephone

Extension

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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 : Fairview SD	COUNTY : Erie	AUN : 105253303
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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	\$31275177
Ending Unassigned Fund Balance	\$2497935
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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 6/14/22
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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)

<b>School District Name :</b> Fairview SD	<b>County :</b> Erie	<b>AUN Number :</b> 105253303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/9/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount represents approximately one twelfth of one mill of real estate tax that the district appropriates to cover unexpected expenditures, as all budgeted amounts are item justified.
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.	This amount represents the district's remaining fund balance after Committed and Assigned balances are accounted for. The district is allowed to maintain up to 8% of budgeted expenditures year-to-year as Unassigned Fund Balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance has been committed for fluctuations in earned income tax revenues, and major expenditures including medical insurance and PSERS retirement expense. The district has also committed funds to pay for debt service on the 2021 bond issue.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	1,570,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,527,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,470,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$11,997,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	21,552,988	
7000 Revenue from State Sources	8,504,624	
8000 Revenue from Federal Sources	470,000	
9000 Other Financing Sources	1,500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$30,529,112</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$42,526,112</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	18,462,989
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	16,500
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	2,020,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	528,000
6500 Earnings on Investments	110,000
6700 Revenues from LEA Activities	34,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	210,000
6910 Rentals	5,000
6940 Tuition from Patrons	24,500
6960 Services Provided Other Local Governmental Units / LEAs	42,000
6990 Refunds and Other Miscellaneous Revenue	4,999
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$21,552,988</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,434,164
7112 Basic Education Funding-Social Security	460,336
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,002,536
7311 Pupil Transportation Subsidy	490,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	377,628
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	333,322
7505 Ready to Learn Block Grant	143,386
7820 State Share of Retirement Contributions	2,178,252
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,504,624</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	160,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	125,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$470,000</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,500
<b>OTHER FINANCING SOURCES</b>	<b>\$1,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,529,112</b>

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$18,462,989	
Amount of Tax Relief for Homestead Exclusions	<u>\$333,322</u>	
Total Approx. Tax Revenue:	\$18,796,311	
Approx. Tax Levy for Tax Rate Calculation:	\$19,605,753	
	Erie	Total

2021-22 Data		
a. Assessed Value	\$982,678,354	\$982,678,354
b. Real Estate Mills	19.1600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$913,729,657	\$913,729,657
d. Assessed Value	\$995,878,117	\$995,878,117
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$18,828,117	\$18,828,117
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,828,117	\$18,828,117
(f Total * g)		
i. Base Mills Subject to Index	19.1600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80000%	95.80000%
k. Tax Levy Needed	\$19,605,753	\$19,605,753
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.6869	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,605,753	\$19,605,753
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,272,431
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,462,989
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$18,462,989	
Amount of Tax Relief for Homestead Exclusions	<u>\$333,322</u>	
Total Approx. Tax Revenue:	\$18,796,311	
Approx. Tax Levy for Tax Rate Calculation:	\$19,605,753	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.9838	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,901,429	\$19,901,429
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	\$5,429.00	
Number of Homestead/Farmstead Properties	3121	3121
Median Assessed Value of Homestead Properties		\$180,930

Act 1 Index (current): 4.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$18,462,989
Amount of Tax Relief for Homestead Exclusions	<u>\$333,322</u>
Total Approx. Tax Revenue:	\$18,796,311
Approx. Tax Levy for Tax Rate Calculation:	\$19,605,753
	Erie

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$333,322	Lowering RE Tax Rate	\$0	\$333,322
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$333,322

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>			<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Erie	995,878,117	19.6869	19,605,753				95.80000%		
<b>Totals:</b>	<b>995,878,117</b>		<b>19,605,753</b>	-	333,322	=	19,272,431	X	95.80000% = 18,462,989
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
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		25,000		25,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>25,000</b>		<b>25,000</b>
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%		1,800,000		1,800,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		220,000		220,000
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>2,020,000</b>		<b>2,020,000</b>
<b>Total Act 511, Current Taxes</b>									<b>2,045,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>913,729,657</b>	<b>X</b>	<b>12</b>		<b>10,964,756</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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>									
	Erie	19.1600	19.6869	2.75%	Yes	4.3%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,530,912
1200 Special Programs - Elementary / Secondary	3,261,908
1300 Vocational Education	310,189
1400 Other Instructional Programs - Elementary / Secondary	23,217
1500 Nonpublic School Programs	3,031
1600 Adult Education Programs	3,000
1700 Higher Education Programs for Secondary Students	12,000
<b>Total Instruction</b>	<b>\$16,144,257</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	782,437
2200 Support Services - Instructional Staff	1,018,095
2300 Support Services - Administration	2,258,166
2400 Support Services - Pupil Health	264,241
2500 Support Services - Business	639,873
2600 Operation and Maintenance of Plant Services	2,817,526
2700 Student Transportation Services	1,338,431
2800 Support Services - Central	440,011
2900 Other Support Services	48,100
<b>Total Support Services</b>	<b>\$9,606,880</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,088,247
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,088,247</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,552,793
5200 Interfund Transfers - Out	800,000
5900 Budgetary Reserve	83,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,435,793</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$31,275,177</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,622,923
200 Personnel Services - Employee Benefits	4,538,295
300 Purchased Professional and Technical Services	456,972
400 Purchased Property Services	7,100
500 Other Purchased Services	365,936
600 Supplies	469,341
700 Property	67,048
800 Other Objects	3,297
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,530,912</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,424,172
200 Personnel Services - Employee Benefits	1,053,163
300 Purchased Professional and Technical Services	356,772
400 Purchased Property Services	500
500 Other Purchased Services	306,431
600 Supplies	67,770
700 Property	51,000
800 Other Objects	2,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,261,908</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	310,189
<b>Total Vocational Education</b>	<b>\$310,189</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,750
200 Personnel Services - Employee Benefits	2,467
300 Purchased Professional and Technical Services	14,000
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$23,217</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,031
<b>Total Nonpublic School Programs</b>	<b>\$3,031</b>
<b>1600 <u>Adult Education Programs</u></b>	
300 Purchased Professional and Technical Services	3,000
<b>Total Adult Education Programs</b>	<b>\$3,000</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	12,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$12,000</b>
<b>Total Instruction</b>	<b>\$16,144,257</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	432,531
200 Personnel Services - Employee Benefits	278,971
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	1,235
600 Supplies	18,400
800 Other Objects	1,300
<b>Total Support Services - Students</b>	<b>\$782,437</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	491,949
200 Personnel Services - Employee Benefits	450,053
300 Purchased Professional and Technical Services	2,600
500 Other Purchased Services	5,560
600 Supplies	65,333
800 Other Objects	2,600
<b>Total Support Services - Instructional Staff</b>	<b>\$1,018,095</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,199,939
200 Personnel Services - Employee Benefits	753,741
300 Purchased Professional and Technical Services	153,250
400 Purchased Property Services	2,000
500 Other Purchased Services	24,450
600 Supplies	104,977
800 Other Objects	19,809
<b>Total Support Services - Administration</b>	<b>\$2,258,166</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	138,501
200 Personnel Services - Employee Benefits	114,745
400 Purchased Property Services	2,400
500 Other Purchased Services	275
600 Supplies	8,270
800 Other Objects	50
<b>Total Support Services - Pupil Health</b>	<b>\$264,241</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	329,278
200 Personnel Services - Employee Benefits	224,345
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	5,100
600 Supplies	72,150
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$639,873</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	993,307
200 Personnel Services - Employee Benefits	778,678
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	259,028

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	200,753
600 Supplies	580,460
800 Other Objects	300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,817,526</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	4,100
500 Other Purchased Services	1,323,531
600 Supplies	10,800
<b>Total Student Transportation Services</b>	<b>\$1,338,431</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	190,145
200 Personnel Services - Employee Benefits	177,648
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	6,850
600 Supplies	37,368
<b>Total Support Services - Central</b>	<b>\$440,011</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	48,100
<b>Total Other Support Services</b>	<b>\$48,100</b>
<b>Total Support Services</b>	<b>\$9,606,880</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	531,507
200 Personnel Services - Employee Benefits	265,388
300 Purchased Professional and Technical Services	54,626
400 Purchased Property Services	14,000
500 Other Purchased Services	130,111
600 Supplies	90,200
800 Other Objects	2,415
<b>Total Student Activities</b>	<b>\$1,088,247</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,088,247</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,852,793
900 Other Uses of Funds	1,700,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,552,793</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	800,000
<b>Total Interfund Transfers - Out</b>	<b>\$800,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	83,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$83,000
Total Other Expenditures and Financing Uses	\$4,435,793
TOTAL EXPENDITURES	\$31,275,177

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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	13,980,000	13,206,000
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	36,085,000	9,591,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	703,000	686,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	58,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$51,078,000</b>	<b>\$23,741,000</b>

<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	1,345,000	250,000
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	\$1,345,000	\$250,000
TOTAL CASH AND INVESTMENTS	\$52,423,000	\$23,991,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	58,148,963	58,013,963
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	594,300	397,167
0540 Accumulated Compensated Absences	787,551	787,551
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,668,545	3,668,545
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$63,199,359</b>	<b>\$62,867,226</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	34,320	34,320
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$34,320	\$34,320
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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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	\$63,233,679	\$62,901,546



Short-Term Payables	06/30/2022 Estimate	06/30/2023 Projection
General Fund	200,000	200,000
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		
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	\$200,000	\$200,000
TOTAL INDEBTEDNESS	\$63,433,679	\$63,101,546

Account Description	Amounts
0810 Nonspendable Fund Balance	1,570,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,753,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,497,935
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,250,935
5900 Budgetary Reserve	83,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,903,935