

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022

  
President of the Board - Original Signature Required

Date

6/13/2022

  
Secretary of the Board - Original Signature Required

Date

6/13/2022

  
Chief School Administrator - Original Signature Required

Date

6/14/22

Jill Regan

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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 : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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 ☒

yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$85774021
Ending Unassigned Fund Balance	\$6811913
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.94%

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

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


(03/2006)

24 PS 6-687(a)(1)

<b>School District Name :</b> Moon Area SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103026343
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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> 5/23/22
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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.	Held for unforeseen 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.	Held for future salaries and benefits to cover contracts
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Held for future debt service payments and tax refunds.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	7,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	63,048,617
7000 Revenue from State Sources	22,027,317
8000 Revenue from Federal Sources	510,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$85,585,934</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$104,585,934</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	54,529,694
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	6,120,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	754,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	52,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	820,500
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	162,423
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$63,048,617</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,690,000
7112 Basic Education Funding-Social Security	1,400,000
7271 Special Education funds for School-Aged Pupils	2,313,000
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	704,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,205,317
7505 Ready to Learn Block Grant	335,000
7820 State Share of Retirement Contributions	6,350,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,027,317</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8517 NCLB, Title IV - 21St Century Schools	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$510,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>85,585,934</b>

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,529,694	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,205,317</u>	
Total Approx. Tax Revenue:	\$55,735,011	
Approx. Tax Levy for Tax Rate Calculation:	\$58,635,221	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,572,896,434	\$2,572,896,434
b. Real Estate Mills	22.6746	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,447,228,790	\$2,447,228,790
d. Assessed Value	\$2,585,942,914	\$2,585,942,914
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$58,339,397	\$58,339,397
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$58,339,397	\$58,339,397
(f Total * g)		
i. Base Mills Subject to Index	22.6746	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.95000%	94.95000%
k. Tax Levy Needed	\$58,635,221	\$58,635,221
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.6746	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$58,635,221	\$58,635,221
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,429,904
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$54,529,694
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,529,694	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,205,317</u>	
Total Approx. Tax Revenue:	\$55,735,011	
Approx. Tax Levy for Tax Rate Calculation:	\$58,635,221	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.5815	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,980,413	\$60,980,413
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	\$7,140.00	
Number of Homestead/Farmstead Properties	7435	7435
Median Assessed Value of Homestead Properties		\$586,300



Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$54,529,694
Amount of Tax Relief for Homestead Exclusions	<u>\$1,205,317</u>
Total Approx. Tax Revenue:	\$55,735,011
Approx. Tax Levy for Tax Rate Calculation:	\$58,635,221
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,205,317	Lowering RE Tax Rate	\$0	\$1,205,317
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,205,317

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>Percent Collected</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>						
Allegheny	2,585,942,914	22.6746	58,635,221				94.95000%		
<b>Totals:</b>	<b>2,585,942,914</b>		<b>58,635,221</b>	-	1,205,317	=	57,429,904	X	94.95000% = 54,529,694
					<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	90,000		90,000
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>90,000</b>		<b>90,000</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%	5,250,000		5,250,000
6152	Current Act 511 Occupation Taxes				0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes				0.500%	0.000%	850,000		850,000
6154	Current Act 511 Amusement Taxes				5.000%	0.000%	20,000		20,000
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>6,120,000</b>		<b>6,120,000</b>
<b>Total Act 511, Current Taxes</b>									<b>6,210,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>2,447,228,790</b>	<b>X</b>	<b>12</b>		<b>29,366,745</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>  Allegheny  <u>Current Act 511 Taxes– Flat Rate Assessments</u>	22.6746	22.6746	0.00%	Yes	4.0%				
6143	<u>Current Act 511 Local Services Taxes</u>  <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	36,213,204
1200 Special Programs - Elementary / Secondary	11,617,136
1300 Vocational Education	2,791,369
1400 Other Instructional Programs - Elementary / Secondary	764,743
1500 Nonpublic School Programs	10,000
<b>Total Instruction</b>	<b>\$51,396,452</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,911,948
2200 Support Services - Instructional Staff	2,724,173
2300 Support Services - Administration	4,491,978
2400 Support Services - Pupil Health	820,260
2500 Support Services - Business	652,569
2600 Operation and Maintenance of Plant Services	7,433,043
2700 Student Transportation Services	2,744,204
2800 Support Services - Central	239,282
2900 Other Support Services	75,000
<b>Total Support Services</b>	<b>\$22,092,457</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,463,728
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,463,728</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,821,384
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,821,384</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$85,774,021</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		20,383,223
200 Personnel Services - Employee Benefits		13,046,481
300 Purchased Professional and Technical Services		511,000
400 Purchased Property Services		12,000
500 Other Purchased Services		951,000
600 Supplies		837,500
700 Property		470,000
800 Other Objects		2,000
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$36,213,204</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		5,417,551
200 Personnel Services - Employee Benefits		3,726,085
300 Purchased Professional and Technical Services		607,000
500 Other Purchased Services		1,804,000
600 Supplies		58,500
800 Other Objects		4,000
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$11,617,136</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		1,243,268
200 Personnel Services - Employee Benefits		751,601
400 Purchased Property Services		3,500
500 Other Purchased Services		747,000
600 Supplies		46,000
<b>Total Vocational Education</b>		<b>\$2,791,369</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		336,386
200 Personnel Services - Employee Benefits		217,507
300 Purchased Professional and Technical Services		45,000
500 Other Purchased Services		150,000
600 Supplies		15,850
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$764,743</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
300 Purchased Professional and Technical Services		10,000
<b>Total Nonpublic School Programs</b>		<b>\$10,000</b>
<b>Total Instruction</b>		<b>\$51,396,452</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		1,459,236
200 Personnel Services - Employee Benefits		882,712
300 Purchased Professional and Technical Services		490,000
500 Other Purchased Services		4,900
600 Supplies		70,200

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,900
<b>Total Support Services - Students</b>	<b>\$2,911,948</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	673,179
200 Personnel Services - Employee Benefits	520,644
300 Purchased Professional and Technical Services	659,000
400 Purchased Property Services	148,000
500 Other Purchased Services	5,500
600 Supplies	462,250
700 Property	250,000
800 Other Objects	5,600
<b>Total Support Services - Instructional Staff</b>	<b>\$2,724,173</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,331,836
200 Personnel Services - Employee Benefits	1,443,342
300 Purchased Professional and Technical Services	638,500
500 Other Purchased Services	14,900
600 Supplies	34,800
800 Other Objects	28,600
<b>Total Support Services - Administration</b>	<b>\$4,491,978</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	450,705
200 Personnel Services - Employee Benefits	340,355
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	700
600 Supplies	17,000
<b>Total Support Services - Pupil Health</b>	<b>\$820,260</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	311,657
200 Personnel Services - Employee Benefits	205,412
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	15,500
600 Supplies	55,000
800 Other Objects	35,000
<b>Total Support Services - Business</b>	<b>\$652,569</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,810,196
200 Personnel Services - Employee Benefits	1,944,147
300 Purchased Professional and Technical Services	268,000
400 Purchased Property Services	629,500
500 Other Purchased Services	415,700
600 Supplies	1,288,000
700 Property	70,000
800 Other Objects	7,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,433,043</b>

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<u>Description</u>	<u>Amount</u>
<b>2700   <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	113,342
200 Personnel Services - Employee Benefits	49,362
500 Other Purchased Services	2,530,500
600 Supplies	51,000
<b>Total Student Transportation Services</b>	<b>\$2,744,204</b>
<b>2800   <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	122,250
200 Personnel Services - Employee Benefits	64,532
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	8,000
600 Supplies	37,000
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$239,282</b>
<b>2900   <u>Other Support Services</u></b>	
500 Other Purchased Services	75,000
<b>Total Other Support Services</b>	<b>\$75,000</b>
<b>Total   Support Services</b>	<b>\$22,092,457</b>
<b>3000   <u>Operation of Non-Instructional Services</u></b>	
<b>3200   <u>Student Activities</u></b>	
100 Personnel Services - Salaries	750,330
200 Personnel Services - Employee Benefits	292,298
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	54,000
500 Other Purchased Services	92,100
600 Supplies	107,000
700 Property	55,000
800 Other Objects	18,000
<b>Total Student Activities</b>	<b>\$1,463,728</b>
<b>Total   Operation of Non-Instructional Services</b>	<b>\$1,463,728</b>
<b>5000   <u>Other Expenditures and Financing Uses</u></b>	
<b>5100   <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	400,000
900 Other Uses of Funds	10,421,384
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,821,384</b>
<b>Total   Other Expenditures and Financing Uses</b>	<b>\$10,821,384</b>
<b>TOTAL EXPENDITURES</b>	<b>\$85,774,021</b>

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**Cash and Short-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
General Fund	1,500,000	1,500,000
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	5,000,000	5,000,000
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	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,800,000</b>	<b>\$6,800,000</b>

**Long-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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	\$6,800,000	\$6,800,000

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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	135,000,000	135,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	17,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	25,000,000	25,000,000
0599 Other Noncurrent Liabilities	105,000,000	105,000,000
<b>Total General Fund</b>	<b>\$266,800,000</b>	<b>\$282,500,000</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		

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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		

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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)		
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		

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<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$266,800,000</b>	<b>\$282,500,000</b>	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	207,000	150,000
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	\$207,000	\$150,000
TOTAL INDEBTEDNESS	\$267,007,000	\$282,650,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	6,811,913
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,811,913
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,811,913