

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required

Date

6/20/22



Secretary of the Board - Original Signature Required

Date

6/20/22



Chief School Administrator - Original Signature Required

Date

6/20/22

Christopher J Ursu

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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 : Northgate SD	COUNTY : Allegheny	AUN : 103026873
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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 x
 No


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

Total Budgeted Expenditures	\$29338438
Ending Unassigned Fund Balance	\$1430187
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.87%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes x
 No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE <div style="font-size: 1.2em; font-family: cursive;">6/20/22</div>
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF FDE-2020
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Northgate SD	County : Allegheny	AUN Number : 103026873
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-16-2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate:	The tentative plan is to eliminate this tax.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is to help to ensure that the district is prepared for contingencies. In addition, the amount is well within the allowable percentage.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district's ending unassigned fund balance is to be prepared for contingencies and is well within the allowable limits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for future capital projects.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,704,960
0850 Unassigned Fund Balance	669,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,373,960</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,667,169
7000 Revenue from State Sources	9,410,375
8000 Revenue from Federal Sources	2,485,989
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,563,533</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,937,493</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,968,280
6113 Public Utility Realty Taxes	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	11,326
6150 Current Act 511 Taxes - Proportional Assessments	1,987,320
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,207,657
6500 Earnings on Investments	22,483
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	343,384
6910 Rentals	36,719
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	27,000
REVENUE FROM LOCAL SOURCES	\$15,667,169
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,415,472
7112 Basic Education Funding-Social Security	513,897
7160 Tuition for Orphans Subsidy	11,000
7271 Special Education funds for School-Aged Pupils	993,262
7292 Pre-K Counts	166,250
7311 Pupil Transportation Subsidy	147,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	880,024
7505 Ready to Learn Block Grant	201,103
7820 State Share of Retirement Contributions	2,063,787
REVENUE FROM STATE SOURCES	\$9,410,375
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,992
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,887
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,628
8517 NCLB, Title IV - 21st Century Schools	28,490
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	926,226
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	958,971
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	141,795
REVENUE FROM FEDERAL SOURCES	\$2,485,989
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,563,533

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,968,280	
Amount of Tax Relief for Homestead Exclusions	<u>\$880,024</u>	
Total Approx. Tax Revenue:	\$12,848,304	
Approx. Tax Levy for Tax Rate Calculation:	\$13,942,729	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$503,406,659	\$503,406,659
b. Real Estate Mills	26.3200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$466,140,876	\$466,140,876
d. Assessed Value	\$510,348,793	\$510,348,793
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$13,249,663	\$13,249,663
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$13,249,663	\$13,249,663
(f Total * g)		
i. Base Mills Subject to Index	26.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.62176%	91.62176%
k. Tax Levy Needed	\$13,942,729	\$13,942,729
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	27.3200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,942,729	\$13,942,729
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,062,705
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,968,280
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,968,280	
Amount of Tax Relief for Homestead Exclusions	<u>\$880,024</u>	
Total Approx. Tax Revenue:	\$12,848,304	
Approx. Tax Levy for Tax Rate Calculation:	\$13,942,729	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.4517	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,009,942	\$14,009,942
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	\$13,500.30	
Number of Homestead/Farmstead Properties	2386	2386
Median Assessed Value of Homestead Properties		\$96,200

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,968,280
Amount of Tax Relief for Homestead Exclusions	<u>\$880,024</u>
Total Approx. Tax Revenue:	\$12,848,304
Approx. Tax Levy for Tax Rate Calculation:	\$13,942,729
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$880,024	Lowering RE Tax Rate	\$0	\$880,024
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$880,024

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	510,348,793	27.3200	13,942,729				91.62176%		
Totals:	510,348,793		13,942,729	-	880,024	=	13,062,705	X	91.62176% = 11,968,280
				<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		11,326		11,326
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							11,326		11,326
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%		1,720,000		1,720,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		267,320		267,320
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							1,987,320		1,987,320
Total Act 511, Current Taxes									1,998,646
Act 511 Tax Limit -->					466,140,876	X	12		5,593,691
					Market Value		Mills		(511 Limit)

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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	26.3200	27.3200	3.80%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,731,842
1200 Special Programs - Elementary / Secondary	3,978,779
1300 Vocational Education	922,710
1400 Other Instructional Programs - Elementary / Secondary	792,893
1700 Higher Education Programs for Secondary Students	34,285
1800 Pre-Kindergarten	199,335
Total Instruction	\$16,659,844
2000 Support Services	
2100 Support Services - Students	1,612,151
2200 Support Services - Instructional Staff	1,446,585
2300 Support Services - Administration	1,742,039
2400 Support Services - Pupil Health	266,195
2500 Support Services - Business	525,146
2600 Operation and Maintenance of Plant Services	2,552,994
2700 Student Transportation Services	660,000
2800 Support Services - Central	267,553
2900 Other Support Services	13,330
Total Support Services	\$9,085,993
3000 Operation of Non-Instructional Services	
3200 Student Activities	475,918
3300 Community Services	91,600
Total Operation of Non-Instructional Services	\$567,518
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,725,575
Total Facilities Acquisition, Construction and Improvement Services	\$2,725,575
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	285,504
5900 Budgetary Reserve	14,004
Total Other Expenditures and Financing Uses	\$299,508
Total Estimated Expenditures and Other Financing Uses	\$29,338,438

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,673,006
200 Personnel Services - Employee Benefits	3,887,219
300 Purchased Professional and Technical Services	47,640
400 Purchased Property Services	475
500 Other Purchased Services	895,645
600 Supplies	224,500
700 Property	1,807
800 Other Objects	1,550
Total Regular Programs - Elementary / Secondary	\$10,731,842
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,591,436
200 Personnel Services - Employee Benefits	938,090
300 Purchased Professional and Technical Services	118,506
500 Other Purchased Services	1,312,357
600 Supplies	18,390
Total Special Programs - Elementary / Secondary	\$3,978,779
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	177,500
200 Personnel Services - Employee Benefits	121,465
500 Other Purchased Services	623,545
600 Supplies	200
Total Vocational Education	\$922,710
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	358,500
200 Personnel Services - Employee Benefits	229,231
300 Purchased Professional and Technical Services	203,458
500 Other Purchased Services	1,600
600 Supplies	104
Total Other Instructional Programs - Elementary / Secondary	\$792,893
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	34,285
Total Higher Education Programs for Secondary Students	\$34,285
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	120,449
200 Personnel Services - Employee Benefits	73,766
500 Other Purchased Services	600
600 Supplies	4,520
Total Pre-Kindergarten	\$199,335
Total Instruction	\$16,659,844
2000 Support Services	
2100 <u>Support Services - Students</u>	

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Description	Amount
100 Personnel Services - Salaries	676,129
200 Personnel Services - Employee Benefits	426,725
300 Purchased Professional and Technical Services	369,391
500 Other Purchased Services	500
600 Supplies	139,406
Total Support Services - Students	\$1,612,151
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	470,477
200 Personnel Services - Employee Benefits	299,662
300 Purchased Professional and Technical Services	21,642
400 Purchased Property Services	20,000
500 Other Purchased Services	6,500
600 Supplies	399,170
700 Property	227,539
800 Other Objects	1,595
Total Support Services - Instructional Staff	\$1,446,585
2300 Support Services - Administration	
100 Personnel Services - Salaries	892,059
200 Personnel Services - Employee Benefits	543,165
300 Purchased Professional and Technical Services	146,321
500 Other Purchased Services	81,144
600 Supplies	60,650
800 Other Objects	18,700
Total Support Services - Administration	\$1,742,039
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	154,953
200 Personnel Services - Employee Benefits	96,897
300 Purchased Professional and Technical Services	1,020
600 Supplies	13,325
Total Support Services - Pupil Health	\$266,195
2500 Support Services - Business	
100 Personnel Services - Salaries	226,646
200 Personnel Services - Employee Benefits	150,221
300 Purchased Professional and Technical Services	15,779
400 Purchased Property Services	75,341
500 Other Purchased Services	2,359
600 Supplies	51,969
800 Other Objects	2,831
Total Support Services - Business	\$525,146
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	845,827
200 Personnel Services - Employee Benefits	650,126
300 Purchased Professional and Technical Services	83,355
400 Purchased Property Services	347,847
500 Other Purchased Services	75,623

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<u>Description</u>	<u>Amount</u>
600 Supplies	510,019
700 Property	21,800
800 Other Objects	18,397
Total Operation and Maintenance of Plant Services	\$2,552,994
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	660,000
Total Student Transportation Services	\$660,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	61,256
200 Personnel Services - Employee Benefits	56,438
400 Purchased Property Services	2,500
500 Other Purchased Services	47,514
600 Supplies	48,126
700 Property	51,719
Total Support Services - Central	\$267,553
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,330
Total Other Support Services	\$13,330
Total Support Services	\$9,085,993
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	195,905
200 Personnel Services - Employee Benefits	84,984
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	12,250
500 Other Purchased Services	47,886
600 Supplies	87,493
700 Property	2,000
800 Other Objects	400
Total Student Activities	\$475,918
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	50,512
200 Personnel Services - Employee Benefits	19,088
300 Purchased Professional and Technical Services	22,000
Total Community Services	\$91,600
Total Operation of Non-Instructional Services	\$567,518
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,725,575
Total Facilities Acquisition, Construction and Improvement Services	\$2,725,575
Total Facilities Acquisition, Construction and Improvement Services	\$2,725,575
5000 Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	46,104
900 Other Uses of Funds	239,400
Total Debt Service / Other Expenditures and Financing Uses	\$285,504
5900 <u>Budgetary Reserve</u>	
800 Other Objects	14,004
Total Budgetary Reserve	\$14,004
Total Other Expenditures and Financing Uses	\$299,508
TOTAL EXPENDITURES	\$29,338,438

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	10,172,429	9,032,782
Public Purpose (Expendable) Trust Fund	157,000	154,000
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 Cash and Short-Term Investments	\$10,329,429	\$9,186,782

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		

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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	\$10,329,429	\$9,186,782

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General 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	2,339,000	2,099,600
Total General Fund	\$2,339,000	\$2,099,600
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		

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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>
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		

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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$2,339,000	\$2,099,600	

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<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	\$2,339,000	\$2,099,600

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,168,868
0850 Unassigned Fund Balance	1,430,187
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,599,055
5900 Budgetary Reserve	14,004
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,613,059