

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

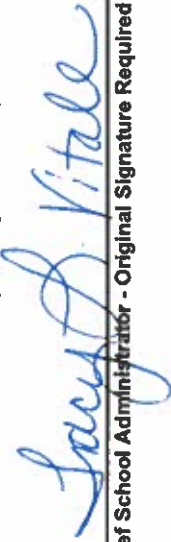
Date of Adoption of the General Fund Budget: 06/13/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Celeste R Foley

Contact Person

foleycr@svsd.net

Email Address

Date

6-13-2022

Date

6-13-2022

Date

6-13-2022

(724)452-6040 Extn : 1622

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Seneca Valley SD	COUNTY : Butler	AUN : 104107903
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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	\$166861572
Ending Unassigned Fund Balance	\$11000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.59%

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 6-13-2022
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DUE DATE: AUGUST 15/2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Seneca Valley SD	County : Butler	AUN Number : 104107903
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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 5/9/2022
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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.	The Budgetary Reserve amounts to less than 1% of the Budget.
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 Estimated Ending Unassigned Fund Balance is less than 8% of the Total Budget.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for textbook and learning resources, flexible spending account costs, deficit budgeting, and the increasing costs of medical benefits.

<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	250,000
0840 Assigned Fund Balance	36,750,000
0850 Unassigned Fund Balance	11,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$48,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	109,886,900
7000 Revenue from State Sources	39,353,714
8000 Revenue from Federal Sources	2,201,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$151,441,614</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$199,441,614</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	86,281,900
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	90,000
6114 Payments in Lieu of Current Taxes - State / Local	333,000
6140 Current Act 511 Taxes - Flat Rate Assessments	200,000
6150 Current Act 511 Taxes - Proportional Assessments	15,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,080,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	255,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,307,000
6910 Rentals	90,000
6940 Tuition from Patrons	3,800,000
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	\$109,886,900
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,500,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	3,850,000
7311 Pupil Transportation Subsidy	2,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	783,613
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,000
7340 State Property Tax Reduction Allocation	1,541,430
7505 Ready to Learn Block Grant	684,000
7810 State Share of Social Security and Medicare Taxes	2,627,790
7820 State Share of Retirement Contributions	12,111,881
REVENUE FROM STATE SOURCES	\$39,353,714
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	75,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	420,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	887,000
8746 ARP IDEA	177,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	27,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$2,201,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	151,441,614

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$86,281,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,541,430</u>	
Total Approx. Tax Revenue:	\$87,823,330	
Approx. Tax Levy for Tax Rate Calculation:	\$90,662,753	
	Butler	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$657,000,000	\$657,000,000
b. Real Estate Mills	130.4500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$6,102,902,479	\$6,102,902,479
d. Assessed Value	\$695,000,025	\$695,000,025
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$85,705,650	\$85,705,650
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$85,705,650	\$85,705,650
(f Total * g)		
i. Base Mills Subject to Index	130.4500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.81398%	96.81398%
k. Tax Levy Needed	\$90,662,753	\$90,662,753
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	130.4500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$90,662,753	\$90,662,753
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$89,121,323
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$86,281,900
(n * Est. Pct. Collection)		
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Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$86,281,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,541,430</u>	
Total Approx. Tax Revenue:	\$87,823,330	
Approx. Tax Levy for Tax Rate Calculation:	\$90,662,753	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	134.8853	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$93,745,287	\$93,745,287
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	\$956.00	
Number of Homestead/Farmstead Properties	12365	12365
Median Assessed Value of Homestead Properties		\$21,590

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$86,281,900
Amount of Tax Relief for Homestead Exclusions	<u>\$1,541,430</u>
Total Approx. Tax Revenue:	\$87,823,330
Approx. Tax Levy for Tax Rate Calculation:	\$90,662,753

	Butler	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,541,430	Lowering RE Tax Rate \$0 \$1,541,430
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$1,541,430

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>						
Butler	695,000,025	130.4500	90,662,753				96.81398%		
Totals:	695,000,025		90,662,753	-	1,541,430	=	89,121,323	X	96.81398% = 86,281,900
				<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			\$10.00	\$0.00		200,000		200,000
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
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							200,000		200,000
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%		12,000,000		12,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		3,000,000		3,000,000
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							15,000,000		15,000,000
Total Act 511, Current Taxes									15,200,000
Act 511 Tax Limit -->					6,102,902,479	X	12		73,234,830
					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>									
	Butler	130.4500	130.4500	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	69,840,148
1200 Special Programs - Elementary / Secondary	24,891,782
1300 Vocational Education	4,633,883
1400 Other Instructional Programs - Elementary / Secondary	351,712
Total Instruction	\$99,717,525
2000 Support Services	
2100 Support Services - Students	5,217,039
2200 Support Services - Instructional Staff	3,012,788
2300 Support Services - Administration	8,066,298
2400 Support Services - Pupil Health	1,429,442
2500 Support Services - Business	711,263
2600 Operation and Maintenance of Plant Services	9,638,819
2700 Student Transportation Services	8,969,546
2800 Support Services - Central	1,171,686
2900 Other Support Services	2,902,663
Total Support Services	\$41,119,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,327,753
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$2,332,753
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,531,750
5200 Interfund Transfers - Out	12,000,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$23,531,750
Total Estimated Expenditures and Other Financing Uses	\$166,861,572

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	38,934,602
200 Personnel Services - Employee Benefits	24,883,741
300 Purchased Professional and Technical Services	917,500
400 Purchased Property Services	492,100
500 Other Purchased Services	1,546,500
600 Supplies	3,018,705
800 Other Objects	47,000
Total Regular Programs - Elementary / Secondary	\$69,840,148
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,177,270
200 Personnel Services - Employee Benefits	7,704,037
300 Purchased Professional and Technical Services	1,380,275
500 Other Purchased Services	3,444,650
600 Supplies	155,350
700 Property	20,000
800 Other Objects	10,200
Total Special Programs - Elementary / Secondary	\$24,891,782
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,343,701
200 Personnel Services - Employee Benefits	1,530,482
300 Purchased Professional and Technical Services	1,875
400 Purchased Property Services	1,500
500 Other Purchased Services	675,000
600 Supplies	81,325
Total Vocational Education	\$4,633,883
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	194,211
200 Personnel Services - Employee Benefits	104,501
500 Other Purchased Services	53,000
Total Other Instructional Programs - Elementary / Secondary	\$351,712
Total Instruction	\$99,717,525
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,999,252
200 Personnel Services - Employee Benefits	1,915,612
300 Purchased Professional and Technical Services	237,400
500 Other Purchased Services	6,100
600 Supplies	55,150
800 Other Objects	3,525
Total Support Services - Students	\$5,217,039
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,605,950

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,236,448
300 Purchased Professional and Technical Services	76,450
500 Other Purchased Services	7,000
600 Supplies	74,940
800 Other Objects	12,000
Total Support Services - Instructional Staff	\$3,012,788
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,276,644
200 Personnel Services - Employee Benefits	2,796,579
300 Purchased Professional and Technical Services	560,750
400 Purchased Property Services	43,500
500 Other Purchased Services	227,800
600 Supplies	96,025
800 Other Objects	65,000
Total Support Services - Administration	\$8,066,298
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	827,563
200 Personnel Services - Employee Benefits	571,654
300 Purchased Professional and Technical Services	5,875
400 Purchased Property Services	1,000
500 Other Purchased Services	500
600 Supplies	22,850
Total Support Services - Pupil Health	\$1,429,442
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	432,869
200 Personnel Services - Employee Benefits	263,694
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	2,000
600 Supplies	5,000
800 Other Objects	3,700
Total Support Services - Business	\$711,263
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,396,956
200 Personnel Services - Employee Benefits	1,494,588
300 Purchased Professional and Technical Services	641,620
400 Purchased Property Services	2,594,000
500 Other Purchased Services	414,070
600 Supplies	1,942,585
700 Property	145,000
800 Other Objects	10,000
Total Operation and Maintenance of Plant Services	\$9,638,819
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	209,511
200 Personnel Services - Employee Benefits	128,885
300 Purchased Professional and Technical Services	18,500

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Description	Amount
500 Other Purchased Services	8,609,300
600 Supplies	3,050
800 Other Objects	300
Total Student Transportation Services	\$8,969,546
2800 Support Services - Central	
100 Personnel Services - Salaries	590,964
200 Personnel Services - Employee Benefits	458,622
300 Purchased Professional and Technical Services	103,600
500 Other Purchased Services	2,500
600 Supplies	11,000
800 Other Objects	5,000
Total Support Services - Central	\$1,171,686
2900 Other Support Services	
100 Personnel Services - Salaries	472,890
200 Personnel Services - Employee Benefits	337,273
300 Purchased Professional and Technical Services	122,000
400 Purchased Property Services	10,000
500 Other Purchased Services	150,000
600 Supplies	1,595,500
700 Property	215,000
Total Other Support Services	\$2,902,663
Total Support Services	\$41,119,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,238,017
200 Personnel Services - Employee Benefits	577,226
300 Purchased Professional and Technical Services	115,100
400 Purchased Property Services	50,000
500 Other Purchased Services	177,900
600 Supplies	155,360
700 Property	12,000
800 Other Objects	2,150
Total Student Activities	\$2,327,753
3300 Community Services	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$2,332,753
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	130,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,936,750
900 Other Uses of Funds	6,595,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,531,750
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	12,000,000
Total Interfund Transfers - Out	\$12,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$23,531,750
TOTAL EXPENDITURES	\$166,861,572

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	60,000,000	49,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	700,000	700,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	20,905,000	28,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,500,000	3,500,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$85,105,000	\$81,200,000

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	\$85,105,000	\$81,200,000

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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	110,870,000	104,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,375,000	1,420,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	61,000,000	65,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$173,245,000	\$170,695,000
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		

<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		

<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		

<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	\$173,245,000	\$170,695,000	

<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	\$173,245,000	\$170,695,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	21,580,042
0850 Unassigned Fund Balance	11,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$32,580,042
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$33,580,042