

**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 Required6/16/2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/15/2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6-21-2022  
\_\_\_\_\_  
DateChelsea Campolongo  
\_\_\_\_\_  
Contact Person(412)655-3111 Extn :1006  
\_\_\_\_\_  
Telephone Extensionchelsea.campolongo@sparksd.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Park SD	COUNTY : Allegheny	AUN : 103028753
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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	\$40663861
Ending Unassigned Fund Balance	\$2439653
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.99%

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 6-21-2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

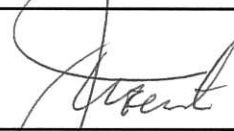
24 PS 6-687(a)(1)

(03/2006)

School District Name : South Park SD	County : Allegheny	AUN Number : 103028753
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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 6/16/2022
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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>
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.	Unassigned Fund Balance equal to or less than state recommended 8%.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for Capital Project expenses and future retirement and health benefit costs stabilizations.

<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	123,292	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,169,268	
0850 Unassigned Fund Balance	3,024,207	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,193,475</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	24,124,461	
7000 Revenue from State Sources	14,359,181	
8000 Revenue from Federal Sources	1,595,665	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$40,079,307</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$47,272,782</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,652,707
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	21,120
6120 Current Per Capita Taxes, Section 679	38,000
6140 Current Act 511 Taxes - Flat Rate Assessments	51,000
6150 Current Act 511 Taxes - Proportional Assessments	2,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	690,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	49,550
6800 Revenues from Intermediary Sources / Pass-Through Funds	279,584
6910 Rentals	15,500
6990 Refunds and Other Miscellaneous Revenue	127,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$24,124,461</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,999,334
7271 Special Education funds for School-Aged Pupils	1,438,677
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	490,140
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	1,096,243
7505 Ready to Learn Block Grant	308,092
7810 State Share of Social Security and Medicare Taxes	590,953
7820 State Share of Retirement Contributions	2,873,742
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,359,181</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	1,602
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	214,695
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,000
8517 NCLB, Title IV - 21St Century Schools	13,702
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	224,466
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	893,200
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,595,665</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>40,079,307</b>

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,652,707	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,096,243</u>	
Total Approx. Tax Revenue:	\$20,748,950	
Approx. Tax Levy for Tax Rate Calculation:	\$21,567,813	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$810,400,000	\$810,400,000
b. Real Estate Mills	25.9600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$759,380,404	\$759,380,404
d. Assessed Value	\$830,809,450	\$830,809,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$21,037,984	\$21,037,984
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$21,037,984	\$21,037,984
(f Total * g)		
i. Base Mills Subject to Index	25.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$21,567,813	\$21,567,813
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	25.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,567,813	\$21,567,813
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,471,570
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,652,707
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,652,707	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,096,243</u>	
Total Approx. Tax Revenue:	\$20,748,950	
Approx. Tax Levy for Tax Rate Calculation:	\$21,567,813	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.1282	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,538,365	\$22,538,365
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	\$10,362.10	
Number of Homestead/Farmstead Properties	4065	4065
Median Assessed Value of Homestead Properties		\$140,400

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,652,707
Amount of Tax Relief for Homestead Exclusions	<u>\$1,096,243</u>
Total Approx. Tax Revenue:	\$20,748,950
Approx. Tax Levy for Tax Rate Calculation:	\$21,567,813
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,096,243	Lowering RE Tax Rate	\$0	\$1,096,243
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,096,243

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Allegheny	830,809,450	25.9600	21,567,813			96.00000%		
<b>Totals:</b>	<b>830,809,450</b>		<b>21,567,813</b>	-	1,096,243 =	20,471,570 X	96.00000% =	19,652,707
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			38,000	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	38,000	38,000	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	13,000	13,000	
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>51,000</b>	<b>51,000</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%	2,600,000	2,600,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	350,000	350,000	
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	25,000	25,000	
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>2,975,000</b>	<b>2,975,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>3,026,000</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>759,380,404</b>	<b>X</b>	<b>12</b>	<b>9,112,565</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	25.9600	25.9600	0.00%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,333,851
1200 Special Programs - Elementary / Secondary	5,537,939
1300 Vocational Education	928,347
1400 Other Instructional Programs - Elementary / Secondary	14,405
<b>Total Instruction</b>	<b>\$22,814,542</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,304,379
2200 Support Services - Instructional Staff	1,365,160
2300 Support Services - Administration	2,300,221
2400 Support Services - Pupil Health	369,997
2500 Support Services - Business	451,123
2600 Operation and Maintenance of Plant Services	3,837,386
2700 Student Transportation Services	1,908,813
2900 Other Support Services	24,000
<b>Total Support Services</b>	<b>\$11,561,079</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,241,479
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,242,479</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,045,761
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,045,761</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$40,663,861</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	8,751,005
200 Personnel Services - Employee Benefits	5,711,554
300 Purchased Professional and Technical Services	106,782
400 Purchased Property Services	10,583
500 Other Purchased Services	618,157
600 Supplies	815,866
700 Property	306,283
800 Other Objects	13,621
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,333,851</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,675,310
200 Personnel Services - Employee Benefits	1,354,591
300 Purchased Professional and Technical Services	817,669
500 Other Purchased Services	1,559,197
600 Supplies	131,172
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,537,939</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	235,552
200 Personnel Services - Employee Benefits	144,345
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	487,795
600 Supplies	10,905
700 Property	49,000
<b>Total Vocational Education</b>	<b>\$928,347</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	1,520
500 Other Purchased Services	310
600 Supplies	12,575
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,405</b>
<b>Total Instruction</b>	<b>\$22,814,542</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	695,629
200 Personnel Services - Employee Benefits	497,641
300 Purchased Professional and Technical Services	38,522
400 Purchased Property Services	10,478
500 Other Purchased Services	1,368
600 Supplies	51,041
700 Property	8,900
800 Other Objects	800
<b>Total Support Services - Students</b>	<b>\$1,304,379</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	591,216
200 Personnel Services - Employee Benefits	371,003
300 Purchased Professional and Technical Services	202,354
500 Other Purchased Services	4,860
600 Supplies	52,685
700 Property	141,842
800 Other Objects	1,200
<b>Total Support Services - Instructional Staff</b>	<b>\$1,365,160</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,080,617
200 Personnel Services - Employee Benefits	656,936
300 Purchased Professional and Technical Services	244,962
400 Purchased Property Services	28,582
500 Other Purchased Services	17,943
600 Supplies	42,103
700 Property	17,800
800 Other Objects	211,278
<b>Total Support Services - Administration</b>	<b>\$2,300,221</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	227,847
200 Personnel Services - Employee Benefits	131,515
300 Purchased Professional and Technical Services	3,285
400 Purchased Property Services	350
500 Other Purchased Services	1,050
600 Supplies	5,950
<b>Total Support Services - Pupil Health</b>	<b>\$369,997</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	241,957
200 Personnel Services - Employee Benefits	156,788
300 Purchased Professional and Technical Services	11,660
500 Other Purchased Services	4,068
600 Supplies	2,800
700 Property	3,250
800 Other Objects	30,600
<b>Total Support Services - Business</b>	<b>\$451,123</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,423,361
200 Personnel Services - Employee Benefits	1,009,068
300 Purchased Professional and Technical Services	27,056
400 Purchased Property Services	304,928
500 Other Purchased Services	130,249
600 Supplies	801,244
700 Property	140,450
800 Other Objects	1,030
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,837,386</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,908,313
600 Supplies	500
<b>Total Student Transportation Services</b>	<b>\$1,908,813</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	24,000
<b>Total Other Support Services</b>	<b>\$24,000</b>
<b>Total Support Services</b>	<b>\$11,561,079</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	528,900
200 Personnel Services - Employee Benefits	235,433
300 Purchased Professional and Technical Services	101,641
400 Purchased Property Services	33,402
500 Other Purchased Services	161,763
600 Supplies	73,234
700 Property	98,495
800 Other Objects	8,611
<b>Total Student Activities</b>	<b>\$1,241,479</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,242,479</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,510,761
900 Other Uses of Funds	2,535,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,045,761</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,045,761</b>
<b>TOTAL EXPENDITURES</b>	<b>\$40,663,861</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	9,346,750	8,762,205
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,219,600	1,225,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	9,512,000	7,134,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	374,106	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	69,580	70,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$20,522,036</b>	<b>\$17,541,205</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	\$20,522,036	\$17,541,205

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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	76,765,000	74,155,000
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 General Fund</b>	<b>\$76,765,000</b>	<b>\$74,155,000</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		

<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	\$76,765,000	\$74,155,000

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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	\$76,765,000	\$74,155,000



Account Description	Amounts
0810 Nonspendable Fund Balance	123,292
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,169,268
0850 Unassigned Fund Balance	2,439,653
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,608,921
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,732,213