

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Date



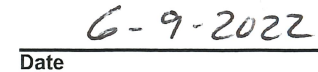
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Megan Hepler

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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 : Union SD	COUNTY : Clarion	AUN : 106169003
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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	\$13655484
Ending Unassigned Fund Balance	\$983457
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.20%

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 6-9-2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Union SD	<b>County :</b> Clarion	<b>AUN Number :</b> 106169003
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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> 
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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 is not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is not equal to 0 to cover increasing insurance costs, PSERS, current debt, as well as, instability of the state budget funding. Union School District relies heavily on state funding.

<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	32,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,716,993	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,235,100	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,952,093</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	2,570,116	
7000 Revenue from State Sources	10,049,921	
8000 Revenue from Federal Sources	783,804	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$13,403,841</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$18,355,934</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,634,313
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	4,700
6120 Current Per Capita Taxes, Section 679	9,200
6140 Current Act 511 Taxes - Flat Rate Assessments	14,400
6150 Current Act 511 Taxes - Proportional Assessments	448,474
6400 Delinquencies on Taxes Levied / Assessed by the LEA	207,938
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	177,567
6910 Rentals	9,324
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$2,570,116</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,767,146
7112 Basic Education Funding-Social Security	310,785
7271 Special Education funds for School-Aged Pupils	723,054
7311 Pupil Transportation Subsidy	458,806
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,240
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	177,506
7505 Ready to Learn Block Grant	157,782
7820 State Share of Retirement Contributions	1,435,602
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,049,921</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	219,449
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,932
8517 NCLB, Title IV - 21st Century Schools	16,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	207,897
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	273,972
8751 ARP ESSER Learning Loss	18,252
8752 ARP ESSER Summer Programs	3,651
8753 ARP ESSER Afterschool Programs	3,651

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	12,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$783,804</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>13,403,841</b>

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,634,313	
Amount of Tax Relief for Homestead Exclusions	<u>\$177,506</u>	
Total Approx. Tax Revenue:	\$1,811,819	
Approx. Tax Levy for Tax Rate Calculation:	\$1,987,567	
	Clarion	Total

2021-22 Data		
a. Assessed Value	\$36,608,344	\$36,608,344
b. Real Estate Mills	52.0232	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$111,450,412	\$111,450,412
d. Assessed Value	\$36,735,983	\$36,735,983
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$1,904,483	\$1,904,483
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,904,483	\$1,904,483
(f Total * g)		
i. Base Mills Subject to Index	52.0232	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.29050%	90.29050%
k. Tax Levy Needed	\$1,987,567	\$1,987,567
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	54.1041	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,987,567	\$1,987,567
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,810,061
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,634,313
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,634,313	
Amount of Tax Relief for Homestead Exclusions	<u>\$177,506</u>	
Total Approx. Tax Revenue:	\$1,811,819	
Approx. Tax Levy for Tax Rate Calculation:	\$1,987,567	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	54.7284	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,010,502	\$2,010,502
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	\$3,251.51	
Number of Homestead/Farmstead Properties	1009	1009
Median Assessed Value of Homestead Properties		\$13,660

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,634,313
Amount of Tax Relief for Homestead Exclusions	<u>\$177,506</u>
Total Approx. Tax Revenue:	\$1,811,819
Approx. Tax Levy for Tax Rate Calculation:	\$1,987,567
	Clarion
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$177,506	Lowering RE Tax Rate	\$0	\$177,506
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$177,506

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>						
Clarion	36,735,983	54.1041	1,987,567				90.29050%		
<b>Totals:</b>	<b>36,735,983</b>		<b>1,987,567</b>	-	177,506	=	1,810,061	X	90.29050% = 1,634,313
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					9,200
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	10,971			9,200
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	6,420			5,200
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>17,391</b>			<b>14,400</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%	342,755			334,586
6152	Current Act 511 Occupation Taxes			300.0000	0.000	114,720			84,888
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	29,000			29,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0			0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0			0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0			0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0			0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0			0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>486,475</b>			<b>448,474</b>
<b>Total Act 511, Current Taxes</b>									<b>462,874</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>111,450,412</b>	<b>X</b>	<b>12</b>	<b>1,337,405</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>									
	Clarion	52.0232	54.1041	4.00%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,426,251
1200 Special Programs - Elementary / Secondary	1,683,594
1300 Vocational Education	516,939
1400 Other Instructional Programs - Elementary / Secondary	2,258
1500 Nonpublic School Programs	2,400
<b>Total Instruction</b>	<b>\$7,631,442</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	618,967
2200 Support Services - Instructional Staff	189,809
2300 Support Services - Administration	1,067,223
2400 Support Services - Pupil Health	175,450
2500 Support Services - Business	143,163
2600 Operation and Maintenance of Plant Services	1,470,422
2700 Student Transportation Services	663,239
2800 Support Services - Central	388,517
2900 Other Support Services	4,535
<b>Total Support Services</b>	<b>\$4,721,325</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	397,136
3300 Community Services	10,352
<b>Total Operation of Non-Instructional Services</b>	<b>\$407,488</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	255,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$255,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	459,225
5200 Interfund Transfers - Out	181,004
<b>Total Other Expenditures and Financing Uses</b>	<b>\$640,229</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$13,655,484</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	2,615,663
200 Personnel Services - Employee Benefits	2,060,799
300 Purchased Professional and Technical Services	179,341
400 Purchased Property Services	11,000
500 Other Purchased Services	351,849
600 Supplies	164,949
700 Property	40,000
800 Other Objects	2,650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,426,251</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	644,522
200 Personnel Services - Employee Benefits	400,488
300 Purchased Professional and Technical Services	147,823
500 Other Purchased Services	473,085
600 Supplies	17,556
800 Other Objects	120
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,683,594</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	50,957
200 Personnel Services - Employee Benefits	31,622
300 Purchased Professional and Technical Services	1,527
500 Other Purchased Services	432,616
600 Supplies	217
<b>Total Vocational Education</b>	<b>\$516,939</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	658
500 Other Purchased Services	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,258</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	2,400
<b>Total Nonpublic School Programs</b>	<b>\$2,400</b>
<b>Total Instruction</b>	<b>\$7,631,442</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	314,195
200 Personnel Services - Employee Benefits	209,342
300 Purchased Professional and Technical Services	57,972
400 Purchased Property Services	400
500 Other Purchased Services	6,100
600 Supplies	25,883
700 Property	4,575

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$618,967</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	89,740
200 Personnel Services - Employee Benefits	79,455
300 Purchased Professional and Technical Services	6,400
400 Purchased Property Services	300
500 Other Purchased Services	4,000
600 Supplies	1,973
700 Property	4,575
800 Other Objects	3,366
<b>Total Support Services - Instructional Staff</b>	<b>\$189,809</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	474,279
200 Personnel Services - Employee Benefits	431,938
300 Purchased Professional and Technical Services	48,777
400 Purchased Property Services	19,824
500 Other Purchased Services	19,700
600 Supplies	31,855
700 Property	30,000
800 Other Objects	10,850
<b>Total Support Services - Administration</b>	<b>\$1,067,223</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	90,406
200 Personnel Services - Employee Benefits	75,208
300 Purchased Professional and Technical Services	1,620
500 Other Purchased Services	900
600 Supplies	7,316
<b>Total Support Services - Pupil Health</b>	<b>\$175,450</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	62,401
200 Personnel Services - Employee Benefits	54,678
300 Purchased Professional and Technical Services	2,400
400 Purchased Property Services	11,500
500 Other Purchased Services	6,200
600 Supplies	3,984
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$143,163</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	549,567
200 Personnel Services - Employee Benefits	406,851
300 Purchased Professional and Technical Services	29,350
400 Purchased Property Services	76,106
500 Other Purchased Services	79,548
600 Supplies	218,100

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<u>Description</u>	<u>Amount</u>
700 Property	110,500
800 Other Objects	400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,470,422</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	6,934
200 Personnel Services - Employee Benefits	6,055
500 Other Purchased Services	645,000
600 Supplies	5,250
<b>Total Student Transportation Services</b>	<b>\$663,239</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	126,920
200 Personnel Services - Employee Benefits	115,907
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	3,700
500 Other Purchased Services	6,600
600 Supplies	42,340
700 Property	89,350
800 Other Objects	200
<b>Total Support Services - Central</b>	<b>\$388,517</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	4,535
<b>Total Other Support Services</b>	<b>\$4,535</b>
<b>Total Support Services</b>	<b>\$4,721,325</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	93,107
200 Personnel Services - Employee Benefits	39,075
300 Purchased Professional and Technical Services	65,932
400 Purchased Property Services	8,000
500 Other Purchased Services	50,400
600 Supplies	102,097
700 Property	27,375
800 Other Objects	11,150
<b>Total Student Activities</b>	<b>\$397,136</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,400
200 Personnel Services - Employee Benefits	452
600 Supplies	4,000
800 Other Objects	500
<b>Total Community Services</b>	<b>\$10,352</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$407,488</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	255,000
Total Facilities Acquisition, Construction and Improvement Services	\$255,000
Total Facilities Acquisition, Construction and Improvement Services	\$255,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	119,935
900 Other Uses of Funds	339,290
Total Debt Service / Other Expenditures and Financing Uses	\$459,225
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	181,004
Total Interfund Transfers - Out	\$181,004
Total Other Expenditures and Financing Uses	\$640,229
TOTAL EXPENDITURES	\$13,655,484

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**Cash and Short-Term Investments**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,306,871	3,365,270
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	182,401	242,846
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,489,272</b>	<b>\$3,608,116</b>

**Long-Term Investments**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	340,000	25,000
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	182,401	242,486
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	\$522,401	\$267,486
TOTAL CASH AND INVESTMENTS	\$8,011,673	\$3,875,602

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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	6,837,022	6,169,430
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	100,375	90,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,276,591	5,642,591
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$12,213,988</b>	<b>\$11,902,921</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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
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		

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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>\$12,213,988</b>	<b>\$11,902,921</b>

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	459,225	667,592
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	\$459,225	\$667,592
TOTAL INDEBTEDNESS	\$12,673,213	\$12,570,513

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Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,716,993
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	983,457
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,700,450
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,732,450