

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

*Kenneth D. White*  
President of the Board - Original Signature Required

6/22/2022  
Date

*Rebecca D. Kline*  
Secretary of the Board - Original Signature Required

06-23-2022  
Date

*Joseph Gudac*  
Chief School Administrator - Original Signature Required

6/27/2022  
Date

Joseph Gudac  
Contact Person

(724)483-3509  
Telephone

Extn :

Extension

josephgudac@charleroisd.org  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Charleroi SD	COUNTY : Washington	AUN : 101631803
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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%

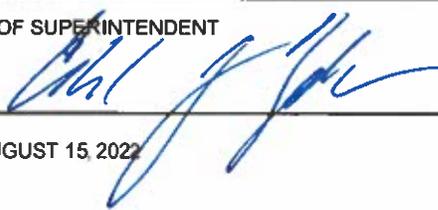
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes       No

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

Total Budgeted Expenditures	\$28090000
Ending Unassigned Fund Balance	\$185458
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.66%

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 6/27/2022
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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)

School District Name : Charleroi SD	County : Washington	AUN Number : 101631803
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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  <i>Kenneth G. Waltz</i>	DATE  <i>6/22/2022</i>
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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.	With an estimated surplus revenue vs projected expenses, the counterbalance was placed in budgetary reserve for unforeseen expenditures.
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.	Small leftover amount will be reviewed with auditors to project if accounting practices need to be adjusted.

<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	267,368
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	18,746
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$18,746</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,772,296
7000 Revenue from State Sources	16,053,758
8000 Revenue from Federal Sources	1,430,658
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,256,712</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$28,275,458</u></b>

LEA : 101631803 Charleroi SD

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Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	8,181,000
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	8,500
6114 Payments in Lieu of Current Taxes - State / Local	15,100
6140 Current Act 511 Taxes - Flat Rate Assessments	38,000
6150 Current Act 511 Taxes - Proportional Assessments	1,105,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	787,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	46,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	371,696
6910 Rentals	172,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	12,500

**REVENUE FROM LOCAL SOURCES \$10,772,296**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,112,740
7112 Basic Education Funding-Social Security	500,000
7271 Special Education funds for School-Aged Pupils	1,300,000
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,085
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,050,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	811,597
7505 Ready to Learn Block Grant	321,336
7820 State Share of Retirement Contributions	2,400,000

**REVENUE FROM STATE SOURCES \$16,053,758**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	640,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,000
8517 NCLB, Title IV - 21st Century Schools	36,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	325,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	272,658

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	80,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,430,658</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>28,256,712</b>

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,181,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$819,356</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$9,000,356</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,891,081</b>	
	<b>Washington</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$530,148,853	\$530,148,853
b. Real Estate Mills	17.5739	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$465,619,143	\$465,619,143
d. Assessed Value	\$536,538,165	\$536,538,165
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$9,316,783	\$9,316,783
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,316,783	\$9,316,783
(f Total * g)		
i. Base Mills Subject to Index	17.5739	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.18131%	90.18131%
k. Tax Levy Needed	\$9,891,081	\$9,891,081
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>18.4350</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,891,081	\$9,891,081
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,071,725
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,181,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,181,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$819,356</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$9,000,356</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,891,081</b>	
	<b>Washington</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.4350	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,891,081	\$9,891,081
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$16,467.00	
Number of Homestead/Farmstead Properties	2699	2699
Median Assessed Value of Homestead Properties		\$83,800

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Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,181,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$819,356</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$9,000,356</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,891,081</b>
	<b>Washington</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$811,597	Lowering RE Tax Rate	\$0	\$811,597
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,759			\$7,759
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$819,356</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Washington	536,538,165	18.4350	9,891,081			90.18131%	
<b>Totals:</b>	<b>536,538,165</b>		<b>9,891,081</b>	- 819,356 =	9,071,725 X	90.18131% =	8,181,000

	<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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	25,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments 38,000 38,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000	900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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	0.7500	0.000	55,000	55,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 1,105,000 1,105,000**

**Total Act 511, Current Taxes 1,143,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>465,619,143 X</b>	<b>12</b>	<b>5,587,430</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Washington	17.5739	18.4350	4.90%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,426,014
1200 Special Programs - Elementary / Secondary	3,942,009
1300 Vocational Education	425,043
1400 Other Instructional Programs - Elementary / Secondary	27,235
1500 Nonpublic School Programs	8,000
<b>Total Instruction</b>	<b>\$15,828,301</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,011,225
2200 Support Services - Instructional Staff	481,592
2300 Support Services - Administration	1,511,720
2400 Support Services - Pupil Health	344,561
2500 Support Services - Business	389,190
2600 Operation and Maintenance of Plant Services	2,096,569
2700 Student Transportation Services	1,287,068
2800 Support Services - Central	534,534
2900 Other Support Services	15,000
<b>Total Support Services</b>	<b>\$7,671,459</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	473,035
3300 Community Services	3,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$476,035</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,114,205
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,114,205</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$28,090,000</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,325,264
200 Personnel Services - Employee Benefits	4,271,189
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	58,400
500 Other Purchased Services	558,801
600 Supplies	167,200
800 Other Objects	17,160
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,426,014</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,645,492
200 Personnel Services - Employee Benefits	1,032,092
300 Purchased Professional and Technical Services	685,000
500 Other Purchased Services	562,100
600 Supplies	15,225
800 Other Objects	2,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,942,009</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	425,043
<b>Total Vocational Education</b>	<b>\$425,043</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,235
500 Other Purchased Services	5,000
600 Supplies	15,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$27,235</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,000
<b>Total Nonpublic School Programs</b>	<b>\$8,000</b>
<b>Total Instruction</b>	<b>\$15,828,301</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	568,037
200 Personnel Services - Employee Benefits	378,527
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	1
500 Other Purchased Services	1,350
600 Supplies	14,200
800 Other Objects	1,110
<b>Total Support Services - Students</b>	<b>\$1,011,225</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	291,768

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	174,974
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,550
600 Supplies	6,500
800 Other Objects	800
<b>Total Support Services - Instructional Staff</b>	<b>\$481,592</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	823,725
200 Personnel Services - Employee Benefits	508,695
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	3,200
500 Other Purchased Services	58,650
600 Supplies	43,250
800 Other Objects	9,200
<b>Total Support Services - Administration</b>	<b>\$1,511,720</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	172,025
200 Personnel Services - Employee Benefits	125,736
300 Purchased Professional and Technical Services	33,100
400 Purchased Property Services	1,500
500 Other Purchased Services	200
600 Supplies	12,000
<b>Total Support Services - Pupil Health</b>	<b>\$344,561</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	166,823
200 Personnel Services - Employee Benefits	99,442
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	8,000
500 Other Purchased Services	2,660
600 Supplies	65,065
800 Other Objects	7,200
<b>Total Support Services - Business</b>	<b>\$389,190</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	752,993
200 Personnel Services - Employee Benefits	506,556
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	153,100
500 Other Purchased Services	147,200
600 Supplies	389,000
700 Property	76,600
800 Other Objects	1,120
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,096,569</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	471,404
200 Personnel Services - Employee Benefits	297,989

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	12,500
500 Other Purchased Services	87,000
600 Supplies	246,700
700 Property	170,000
800 Other Objects	975
<b>Total Student Transportation Services</b>	<b>\$1,287,068</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	133,955
200 Personnel Services - Employee Benefits	105,559
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	40,000
500 Other Purchased Services	41,500
600 Supplies	98,020
700 Property	79,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$534,534</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	15,000
<b>Total Other Support Services</b>	<b>\$15,000</b>
<b>Total Support Services</b>	<b>\$7,671,459</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	211,600
200 Personnel Services - Employee Benefits	66,035
300 Purchased Professional and Technical Services	52,900
400 Purchased Property Services	5,600
500 Other Purchased Services	2,000
600 Supplies	112,400
700 Property	7,000
800 Other Objects	15,500
<b>Total Student Activities</b>	<b>\$473,035</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	3,000
<b>Total Community Services</b>	<b>\$3,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$476,035</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,443,990
900 Other Uses of Funds	670,215
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,114,205</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,000,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$4,114,205
<b>TOTAL EXPENDITURES</b>	<b>\$28,090,000</b>

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**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	3,000,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	32,275,445	30,212,314
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>\$32,275,445</b>	<b>\$30,212,314</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**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

<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>\$32,275,445</b>	<b>\$30,212,314</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$32,275,445</b>	<b>\$30,212,314</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	267,368
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	185,458
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$185,458</b>
<b>5900 Budgetary Reserve</b>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,452,826</b>