


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Beth Boylan

Contact Person

beth.boylan@JASDmuskies.com

Email Address

(724)932-5152

Extn :

Telephone

Extension

6-16-22

Date

6-16-2022

Date

6-16-2022

Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jamestown Area SD	COUNTY : Mercer	AUN : 104433604
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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	\$11340249
Ending Unassigned Fund Balance	\$1147424
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.11%

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

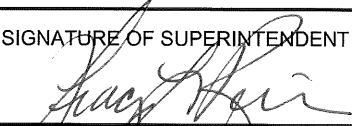
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-16-22
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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 : Jamestown Area SD	County : Mercer	AUN Number : 104433604
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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>Dan J. Volosin</i>	DATE 6-16-22
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DUE DATE: IMMEDIATELY FOLLOWING
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FROM 2022-2023 GENERAL FUND BUDGET**

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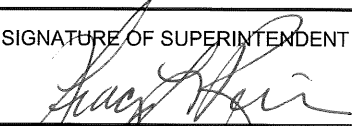
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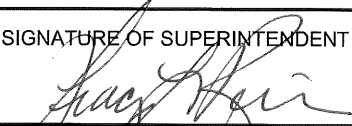
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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5280	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2400, Object 100: \$45,685.00</div> <div>Function 2400, Object 200: \$51,036.00</div>	Nurse aid positions in this category have benefit costs higher than their salary rates, with medical and retirement.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	500,000 for budgetary reserve for unanticipated expenses and or unanticipated revenue throughout the year.
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.	Jamestown is a small district. A fund balance is needed to continue to be financially prepared for our future needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance to cover debt service payment and compensated absences.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,675,000	
0850 Unassigned Fund Balance	1,147,427	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,822,427</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,862,175	
7000 Revenue from State Sources	5,730,138	
8000 Revenue from Federal Sources	1,247,933	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$10,840,246</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$14,662,673</u>

LEA : 104433604 Jamestown Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,794,507
6112 Interim Real Estate Taxes	173,968
6113 Public Utility Realty Taxes	3,500
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6120 Current Per Capita Taxes, Section 679	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	365,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	282,100
6500 Earnings on Investments	45,600
6700 Revenues from LEA Activities	6,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	88,000
6990 Refunds and Other Miscellaneous Revenue	48,000
REVENUE FROM LOCAL SOURCES	\$3,862,175
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,311,277
7112 Basic Education Funding-Social Security	161,739
7271 Special Education funds for School-Aged Pupils	490,000
7311 Pupil Transportation Subsidy	277,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	155,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,003
7340 State Property Tax Reduction Allocation	348,198
7505 Ready to Learn Block Grant	96,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	45,000
7820 State Share of Retirement Contributions	819,921
REVENUE FROM STATE SOURCES	\$5,730,138
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	183,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21St Century Schools	6,000
8519 NCLB, Title VI - Flexibility and Accountability	14,479
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	913,454
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$1,247,933
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,840,246

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,795,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$348,198</u>		
Total Approx. Tax Revenue:	\$3,143,198		
Approx. Tax Levy for Tax Rate Calculation:	\$3,317,197		
	Crawford	Mercer	Total

2021-22 Data			
a. Assessed Value	\$49,035,173	\$16,569,900	\$65,605,073
b. Real Estate Mills	45.2800	64.6000	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$155,213,023	\$74,594,236	\$229,807,259
d. Assessed Value	\$49,469,147	\$16,608,200	\$66,077,347
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$2,220,313	\$1,070,416	\$3,290,729
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	67.54052%	32.45948%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,222,575	\$1,068,154	\$3,290,729
(f Total * g)			
i. Base Mills Subject to Index	45.3261	64.6000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.12000%	94.18000%	94.13948%
k. Tax Levy Needed	\$2,240,452	\$1,076,745	\$3,317,197
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	45.2800	64.8300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$2,239,963	\$1,076,710	\$3,316,673
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,968,475
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,794,507
(n * Est. Pct. Collection)			

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	Crawford	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	47.3657	67.5070	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,343,141	\$1,121,170	\$3,464,311
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$6,181.00	\$4,318.00	
Number of Homestead/Farmstead Properties	733	519	1252
Median Assessed Value of Homestead Properties			\$21,000

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Total Approx. Tax Revenue:	\$3,143,198		
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	Crawford	Mercer	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$348,198	Lowering RE Tax Rate	\$0	\$348,198
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$348,198

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 104433604 Jamestown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 7/27/2022 1:38:07 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Crawford	49,469,147	45.2800	2,239,963			94.12000%	
Mercer	16,608,200	64.8300	1,076,710			94.18000%	
Totals:	66,077,347		3,316,673	- 348,198	= 2,968,475	X 94.13948%	= 2,794,507
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	10,000		
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	10,000	10,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
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						10,000	10,000
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%	311,000	311,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	54,000	54,000
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						365,000	365,000
Total Act 511, Current Taxes							375,000
Act 511 Tax Limit -->				229,807,259		X 12	2,757,687
				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>									
	Crawford	45.3261	45.2800	-0.09%	Yes	4.5%				
	Mercer	64.6000	64.8300	0.36%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.5%				

LEA : 104433604 Jamestown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,670,294
1200 Special Programs - Elementary / Secondary	1,234,639
1300 Vocational Education	334,248
1400 Other Instructional Programs - Elementary / Secondary	385,986
Total Instruction	\$5,625,167
2000 Support Services	
2100 Support Services - Students	517,247
2200 Support Services - Instructional Staff	435,705
2300 Support Services - Administration	866,249
2400 Support Services - Pupil Health	104,051
2500 Support Services - Business	199,654
2600 Operation and Maintenance of Plant Services	997,877
2700 Student Transportation Services	603,403
2800 Support Services - Central	14,702
2900 Other Support Services	5,907
Total Support Services	\$3,744,795
3000 Operation of Non-Instructional Services	
3200 Student Activities	241,112
Total Operation of Non-Instructional Services	\$241,112
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	407,420
Total Facilities Acquisition, Construction and Improvement Services	\$407,420
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	821,755
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$1,321,755
Total Estimated Expenditures and Other Financing Uses	\$11,340,249

LEA : 104433604 Jamestown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,913,922
200 Personnel Services - Employee Benefits	1,450,275
300 Purchased Professional and Technical Services	92,230
400 Purchased Property Services	3,000
500 Other Purchased Services	64,892
600 Supplies	140,726
800 Other Objects	5,249
Total Regular Programs - Elementary / Secondary	\$3,670,294
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	614,908
200 Personnel Services - Employee Benefits	408,222
300 Purchased Professional and Technical Services	26,359
500 Other Purchased Services	167,750
600 Supplies	16,000
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$1,234,639
1300 <u>Vocational Education</u>	
500 Other Purchased Services	334,248
Total Vocational Education	\$334,248
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
400 Purchased Property Services	385,986
Total Other Instructional Programs - Elementary / Secondary	\$385,986
Total Instruction	\$5,625,167
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	289,471
200 Personnel Services - Employee Benefits	217,765
500 Other Purchased Services	3,250
600 Supplies	4,561
800 Other Objects	2,200
Total Support Services - Students	\$517,247
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	171,092
200 Personnel Services - Employee Benefits	129,207
300 Purchased Professional and Technical Services	12,690
400 Purchased Property Services	57,528
500 Other Purchased Services	3,000
600 Supplies	57,513
800 Other Objects	4,675
Total Support Services - Instructional Staff	\$435,705
2300 <u>Support Services - Administration</u>	

LEA : 104433604 Jamestown Area SD

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	485,309
200	Personnel Services - Employee Benefits	274,865
300	Purchased Professional and Technical Services	54,150
500	Other Purchased Services	21,800
600	Supplies	17,150
800	Other Objects	12,975
Total Support Services - Administration		\$866,249
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	45,685
200	Personnel Services - Employee Benefits	51,036
300	Purchased Professional and Technical Services	3,030
500	Other Purchased Services	300
600	Supplies	4,000
Total Support Services - Pupil Health		\$104,051
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	124,338
200	Personnel Services - Employee Benefits	53,391
300	Purchased Professional and Technical Services	8,000
500	Other Purchased Services	1,250
600	Supplies	8,500
800	Other Objects	4,175
Total Support Services - Business		\$199,654
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	301,488
200	Personnel Services - Employee Benefits	248,417
300	Purchased Professional and Technical Services	120,500
400	Purchased Property Services	43,856
500	Other Purchased Services	67,600
600	Supplies	211,609
700	Property	4,107
800	Other Objects	300
Total Operation and Maintenance of Plant Services		\$997,877
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	603,403
Total Student Transportation Services		\$603,403
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	4,000
200	Personnel Services - Employee Benefits	1,764
500	Other Purchased Services	8,938
Total Support Services - Central		\$14,702
2900 <u>Other Support Services</u>		
500	Other Purchased Services	5,907
Total Other Support Services		\$5,907
Total Support Services		\$3,744,795

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<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	97,746
200 Personnel Services - Employee Benefits	43,106
300 Purchased Professional and Technical Services	33,870
400 Purchased Property Services	600
500 Other Purchased Services	32,890
600 Supplies	17,000
800 Other Objects	15,900
Total Student Activities	\$241,112
Total Operation of Non-Instructional Services	\$241,112
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	407,420
Total Facilities Acquisition, Construction and Improvement Services	\$407,420
Total Facilities Acquisition, Construction and Improvement Services	\$407,420
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	51,597
900 Other Uses of Funds	770,158
Total Debt Service / Other Expenditures and Financing Uses	\$821,755
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$1,321,755
TOTAL EXPENDITURES	\$11,340,249

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,121,000	3,150,000
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	350,000	350,000
Other Capital Projects Fund	10,000	10,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	17,000	17,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	55,000	55,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,553,000	\$3,582,000

<u>Long-Term Investments</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	55,000	55,000
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	\$55,000	\$55,000
TOTAL CASH AND INVESTMENTS	\$3,608,000	\$3,637,000

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	80,000	75,000
0550 Authority Lease Obligations	1,500,000	1,000,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,580,000	\$1,075,000
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	\$1,580,000	\$1,075,000	

<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	\$1,580,000	\$1,075,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,675,000
0850 Unassigned Fund Balance	647,424
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,322,424
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,822,424