

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

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

James Johnson  
President of the Board - Original Signature Required

Date

6/20/22

Tamara D. DeLoe  
Secretary of the Board - Original Signature Required

Date

6/20/22

Debbie Engelman  
Chief School Administrator - Original Signature Required

Date

6/20/22

Debbie Engelman

(724)948-3731

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2022-2023 GENERAL FUND BUDGET  
(10/2010)  
24 PS 6-688

SCHOOL DISTRICT : McGuffey SD	COUNTY : Washington	AUN : 101633903
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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	\$35439238
Ending Unassigned Fund Balance	\$752888
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.12%

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 6/30/22
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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)

<b>School District Name :</b> <b>McGuffey SD</b>	<b>County :</b> <b>Washington</b>	<b>AUN Number :</b> <b>101633903</b>
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$26,718.47 C x 2%: \$22,464.80</p>	Reallocated assessed value according to calculations.
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$134,655.00 Function 2200, Object 200: \$161,556.00</p>	This includes projected tuition staff reimbursements of \$70,000
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.	Balance under 8% state limit.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserve is for health insurance and retirement increases.

<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	45,047	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,424,272	
0850 Unassigned Fund Balance	2,457,186	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,881,458</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	14,316,741	
7000 Revenue from State Sources	18,052,389	
8000 Revenue from Federal Sources	1,365,810	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$33,734,940</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$38,616,398</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,808,181
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6120 Current Per Capita Taxes, Section 679	40,970
6140 Current Act 511 Taxes - Flat Rate Assessments	86,223
6150 Current Act 511 Taxes - Proportional Assessments	1,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	599,100
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	26,162
6800 Revenues from Intermediary Sources / Pass-Through Funds	347,105
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	267,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,316,741</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,570,350
7112 Basic Education Funding-Social Security	530,000
7160 Tuition for Orphans Subsidy	32,000
7220 Vocational Education	106,017
7271 Special Education funds for School-Aged Pupils	1,503,612
7311 Pupil Transportation Subsidy	1,006,900
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,620
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	427,792
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,173
7340 State Property Tax Reduction Allocation	1,100,669
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	339,263
7820 State Share of Retirement Contributions	2,378,993
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,052,389</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	335,883
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,080

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	15,744
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	422,615
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	467,424
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	63,064
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,365,810</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>33,734,940</b>

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,808,181	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,240</u>	
Total Approx. Tax Revenue:	\$11,931,421	
Approx. Tax Levy for Tax Rate Calculation:	\$12,428,869	
	Washington	Total

2021-22 Data		
a. Assessed Value	\$974,727,751	\$974,727,751
b. Real Estate Mills	13.2300	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$882,997,171	\$882,997,171
d. Assessed Value	\$939,445,861	\$939,445,861
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,895,648	\$12,895,648
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,895,648	\$12,895,648
(f Total * g)		
i. Base Mills Subject to Index	13.2300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.60000%	95.60000%
k. Tax Levy Needed	\$12,428,869	\$12,428,869
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.2300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,428,869	\$12,428,869
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,305,629
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,808,181
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,808,181	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,240</u>	
Total Approx. Tax Revenue:	\$11,931,421	
Approx. Tax Levy for Tax Rate Calculation:	\$12,428,869	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.7856	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,950,825	\$12,950,825
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	\$28,686.64	
Number of Homestead/Farmstead Properties	3030	3030
Median Assessed Value of Homestead Properties		\$149,300

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,808,181
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,240</u>
Total Approx. Tax Revenue:	\$11,931,421
Approx. Tax Levy for Tax Rate Calculation:	\$12,428,869
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,100,669	Lowering RE Tax Rate	\$0	\$1,100,669
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$22,571			\$22,571
Amount of Tax Relief from State/Local Sources				\$1,123,240

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</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>Net Tax Revenue</u>	
Washington	939,445,861	13.2300	12,428,869			95.60000%		
<b>Totals:</b>	<b>939,445,861</b>		<b>12,428,869</b>	-	1,123,240	=	11,305,629	X
						95.60000%	=	10,808,181
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	40,970			
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	35,938	35,938	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	50,285	50,285	
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	
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>86,223</b>	<b>86,223</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%	1,350,000	1,350,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	300,000	300,000	
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>1,650,000</b>	<b>1,650,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>1,736,223</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>882,997,171</b>	<b>X</b>	<b>12</b>	<b>10,595,966</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	13.2300	13.2300	0.00%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,407,262
1200 Special Programs - Elementary / Secondary	5,656,183
1300 Vocational Education	1,129,705
1400 Other Instructional Programs - Elementary / Secondary	34,218
1500 Nonpublic School Programs	7,725
<b>Total Instruction</b>	<b>\$19,235,093</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,888,111
2200 Support Services - Instructional Staff	732,149
2300 Support Services - Administration	2,367,406
2400 Support Services - Pupil Health	313,597
2500 Support Services - Business	626,818
2600 Operation and Maintenance of Plant Services	3,318,240
2700 Student Transportation Services	2,667,147
2800 Support Services - Central	14,000
2900 Other Support Services	22,703
<b>Total Support Services</b>	<b>\$11,950,171</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,058,725
3300 Community Services	11,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,070,225</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,183,749
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,183,749</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,439,238</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	6,056,981
200 Personnel Services - Employee Benefits	4,408,301
300 Purchased Professional and Technical Services	151,376
400 Purchased Property Services	54,141
500 Other Purchased Services	985,367
600 Supplies	714,247
700 Property	31,076
800 Other Objects	5,773
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,407,262</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,514,388
200 Personnel Services - Employee Benefits	1,712,353
300 Purchased Professional and Technical Services	617,900
400 Purchased Property Services	1,500
500 Other Purchased Services	751,682
600 Supplies	48,854
700 Property	8,000
800 Other Objects	1,506
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,656,183</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	351,088
200 Personnel Services - Employee Benefits	239,661
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	475,637
600 Supplies	52,052
700 Property	3,866
800 Other Objects	6,901
<b>Total Vocational Education</b>	<b>\$1,129,705</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,492
500 Other Purchased Services	22,726
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$34,218</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,725
500 Other Purchased Services	6,000
<b>Total Nonpublic School Programs</b>	<b>\$7,725</b>
<b>Total Instruction</b>	<b>\$19,235,093</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,082,477
200 Personnel Services - Employee Benefits	723,783

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	7,156
500	Other Purchased Services	18,050
600	Supplies	52,603
800	Other Objects	4,042
<b>Total Support Services - Students</b>		<b>\$1,888,111</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	134,655
200	Personnel Services - Employee Benefits	161,556
300	Purchased Professional and Technical Services	48,650
400	Purchased Property Services	110,280
500	Other Purchased Services	16,800
600	Supplies	135,020
700	Property	124,488
800	Other Objects	700
<b>Total Support Services - Instructional Staff</b>		<b>\$732,149</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,220,196
200	Personnel Services - Employee Benefits	798,750
300	Purchased Professional and Technical Services	94,510
400	Purchased Property Services	23,938
500	Other Purchased Services	135,469
600	Supplies	61,665
800	Other Objects	32,878
<b>Total Support Services - Administration</b>		<b>\$2,367,406</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	127,826
200	Personnel Services - Employee Benefits	101,496
300	Purchased Professional and Technical Services	71,231
500	Other Purchased Services	588
600	Supplies	12,456
<b>Total Support Services - Pupil Health</b>		<b>\$313,597</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	344,589
200	Personnel Services - Employee Benefits	206,394
300	Purchased Professional and Technical Services	26,975
400	Purchased Property Services	5,960
500	Other Purchased Services	3,515
600	Supplies	35,445
700	Property	1,000
800	Other Objects	2,940
<b>Total Support Services - Business</b>		<b>\$626,818</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,332,727
200	Personnel Services - Employee Benefits	934,885
300	Purchased Professional and Technical Services	10,950

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	339,380
500	Other Purchased Services	110,698
600	Supplies	562,500
700	Property	21,500
800	Other Objects	5,600
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$3,318,240</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	44,145
200	Personnel Services - Employee Benefits	41,978
500	Other Purchased Services	2,446,139
600	Supplies	134,485
800	Other Objects	400
<b>Total Student Transportation Services</b>		<b>\$2,667,147</b>
<b>2800 <u>Support Services - Central</u></b>		
300	Purchased Professional and Technical Services	14,000
<b>Total Support Services - Central</b>		<b>\$14,000</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	22,703
<b>Total Other Support Services</b>		<b>\$22,703</b>
<b>Total Support Services</b>		<b>\$11,950,171</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	457,600
200	Personnel Services - Employee Benefits	202,017
300	Purchased Professional and Technical Services	165,675
400	Purchased Property Services	26,025
500	Other Purchased Services	104,044
600	Supplies	85,520
700	Property	7,000
800	Other Objects	10,844
<b>Total Student Activities</b>		<b>\$1,058,725</b>
<b>3300 <u>Community Services</u></b>		
500	Other Purchased Services	1,500
800	Other Objects	10,000
<b>Total Community Services</b>		<b>\$11,500</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$1,070,225</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800	Other Objects	1,105,702
900	Other Uses of Funds	2,078,047

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,183,749
Total Other Expenditures and Financing Uses	\$3,183,749
TOTAL EXPENDITURES	\$35,439,238

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	9,105,969	7,425,900
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 Cash and Short-Term Investments	\$9,105,969	\$7,425,900

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,105,969	\$7,425,900

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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	19,125,000	18,515,000
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>\$19,125,000</b>	<b>\$18,515,000</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		

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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$19,125,000</b>	<b>\$18,515,000</b>	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	605,000	630,000
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		
Total Short-Term Payables	\$605,000	\$630,000
TOTAL INDEBTEDNESS	\$19,730,000	\$19,145,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	45,047
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,424,272
0850 Unassigned Fund Balance	752,888
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,177,160
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,222,207