

# 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

6-23-22  
Date

Secretary of the Board - Original Signature Required

6-23-22  
Date

Chief School Administrator - Original Signature Required

6-23-22  
Date

Anna Borsos

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Contact Person

Telephone Extension

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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 : Montour SD	COUNTY : Allegheny	AUN : 103026303
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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	\$77205002
Ending Unassigned Fund Balance	\$13132496
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	17.00%


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 6-23-22
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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>Montour SD</b>	<b>County :</b> <b>Allegheny</b>	<b>AUN Number :</b> <b>103026303</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> <b>5/24/2022</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.	Fund balance for potential uanticipated expenditures.
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 has been assigned for the following purposes: internal financing of future capital projects, pension rate stabilization and future extinguishment of long-term debt/bond sinking fund.

<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	555,547	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	15,757,564	
0850 Unassigned Fund Balance	12,623,315	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$28,380,879</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	60,097,877	
7000 Revenue from State Sources	15,283,827	
8000 Revenue from Federal Sources	2,329,479	
9000 Other Financing Sources	3,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$77,714,183</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$106,095,062</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	50,685,288
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	56,282
6115 Payments in Lieu of Current Taxes - Federal	6,240
6150 Current Act 511 Taxes - Proportional Assessments	6,202,173
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,213,263
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	40,514
6800 Revenues from Intermediary Sources / Pass-Through Funds	685,368
6910 Rentals	508,700
6920 Contributions and Donations from Private Sources	24,980
6990 Refunds and Other Miscellaneous Revenue	75,069
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$60,097,877</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,259,545
7112 Basic Education Funding-Social Security	1,152,210
7160 Tuition for Orphans Subsidy	83,947
7271 Special Education funds for School-Aged Pupils	1,819,539
7311 Pupil Transportation Subsidy	336,596
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,505
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	487,086
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,475
7340 State Property Tax Reduction Allocation	1,166,191
7505 Ready to Learn Block Grant	196,733
7820 State Share of Retirement Contributions	5,600,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,283,827</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	296,086
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	79,116
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,775
8517 NCLB, Title IV - 21st Century Schools	30,356
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,200,000
8751 ARP ESSER Learning Loss	16,455

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8753 ARP ESSER Afterschool Programs	15,000
8754 ARP ESSER Homeless Children and Youth Funds	5,691
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	170,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,329,479</b>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	3,000
<b>OTHER FINANCING SOURCES</b>	<b>\$3,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>77,714,183</b>

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,685,288	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,166,191</u>	
Total Approx. Tax Revenue:	\$51,851,479	
Approx. Tax Levy for Tax Rate Calculation:	\$53,802,174	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$2,961,946,914	\$2,961,946,914
b. Real Estate Mills	17.9638	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,699,993,903	\$2,699,993,903
d. Assessed Value	\$2,995,033,030	\$2,995,033,030
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$53,207,822	\$53,207,822
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$53,207,822	\$53,207,822
(f Total * g)		
i. Base Mills Subject to Index	17.9638	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.29399%	96.29399%
k. Tax Levy Needed	\$53,802,174	\$53,802,174
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.9638	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,802,174	\$53,802,174
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,635,983
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,685,288
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,685,288	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,166,191</u>	
Total Approx. Tax Revenue:	\$51,851,479	
Approx. Tax Levy for Tax Rate Calculation:	\$53,802,174	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.5745	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,631,241	\$55,631,241
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	\$8,046.74	
Number of Homestead/Farmstead Properties	8068	8068
Median Assessed Value of Homestead Properties		\$145,600

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,685,288
Amount of Tax Relief for Homestead Exclusions	<u>\$1,166,191</u>
Total Approx. Tax Revenue:	\$51,851,479
Approx. Tax Levy for Tax Rate Calculation:	\$53,802,174
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,166,191	Lowering RE Tax Rate	\$0	\$1,166,191
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,166,191

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>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>				<u>Percent Collected</u>		
Allegheny	2,995,033,030	17.9638	53,802,174				96.29399%		
<b>Totals:</b>	<b>2,995,033,030</b>		<b>53,802,174</b>	-	1,166,191	=	52,635,983	X	96.29399% = 50,685,288
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>0</b>		<b>0</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%		5,321,833		5,321,833
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		880,340		880,340
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>6,202,173</b>		<b>6,202,173</b>
<b>Total Act 511, Current Taxes</b>									<b>6,202,173</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>2,699,993,903</b>	<b>X</b>	<b>12</b>		<b>32,399,927</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>									
	Allegheny	17.9638	17.9638	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	30,494,299
1200 Special Programs - Elementary / Secondary	10,005,393
1300 Vocational Education	2,125,028
1400 Other Instructional Programs - Elementary / Secondary	21,000
1500 Nonpublic School Programs	26,438
<b>Total Instruction</b>	<b>\$42,672,158</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,394,514
2200 Support Services - Instructional Staff	1,111,199
2300 Support Services - Administration	2,781,572
2400 Support Services - Pupil Health	773,803
2500 Support Services - Business	742,068
2600 Operation and Maintenance of Plant Services	7,530,593
2700 Student Transportation Services	4,186,628
2800 Support Services - Central	1,541,065
2900 Other Support Services	78,000
<b>Total Support Services</b>	<b>\$21,139,442</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,295,847
3300 Community Services	16,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,312,347</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	447,630
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$447,630</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,633,425
5200 Interfund Transfers - Out	2,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,633,425</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$77,205,002</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	17,360,622
200 Personnel Services - Employee Benefits	10,786,273
300 Purchased Professional and Technical Services	447,500
400 Purchased Property Services	9,900
500 Other Purchased Services	1,238,750
600 Supplies	429,856
700 Property	211,058
800 Other Objects	10,340
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$30,494,299</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,111,217
200 Personnel Services - Employee Benefits	2,727,099
300 Purchased Professional and Technical Services	621,800
500 Other Purchased Services	2,391,727
600 Supplies	136,250
700 Property	7,000
800 Other Objects	10,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,005,393</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	758,380
200 Personnel Services - Employee Benefits	462,893
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	2,700
500 Other Purchased Services	851,605
600 Supplies	31,950
700 Property	3,000
800 Other Objects	7,000
<b>Total Vocational Education</b>	<b>\$2,125,028</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	21,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$21,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	23,084
600 Supplies	3,354
<b>Total Nonpublic School Programs</b>	<b>\$26,438</b>
<b>Total Instruction</b>	<b>\$42,672,158</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,045,427
200 Personnel Services - Employee Benefits	681,937
300 Purchased Professional and Technical Services	600,500
500 Other Purchased Services	5,900

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<u>Description</u>	<u>Amount</u>
600 Supplies	57,000
800 Other Objects	3,750
<b>Total Support Services - Students</b>	<b>\$2,394,514</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	483,256
200 Personnel Services - Employee Benefits	293,343
300 Purchased Professional and Technical Services	24,950
500 Other Purchased Services	14,500
600 Supplies	291,750
800 Other Objects	3,400
<b>Total Support Services - Instructional Staff</b>	<b>\$1,111,199</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,335,639
200 Personnel Services - Employee Benefits	886,409
300 Purchased Professional and Technical Services	391,498
500 Other Purchased Services	69,462
600 Supplies	28,814
800 Other Objects	69,750
<b>Total Support Services - Administration</b>	<b>\$2,781,572</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	401,428
200 Personnel Services - Employee Benefits	305,375
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,400
600 Supplies	22,000
700 Property	1,500
800 Other Objects	600
<b>Total Support Services - Pupil Health</b>	<b>\$773,803</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	384,430
200 Personnel Services - Employee Benefits	277,888
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	3,000
500 Other Purchased Services	19,750
600 Supplies	40,000
800 Other Objects	8,000
<b>Total Support Services - Business</b>	<b>\$742,068</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,986,534
200 Personnel Services - Employee Benefits	1,860,159
300 Purchased Professional and Technical Services	587,000
400 Purchased Property Services	455,700
500 Other Purchased Services	265,500
600 Supplies	1,263,200

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<u>Description</u>	<u>Amount</u>
700 Property	107,500
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,530,593</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,075,325
200 Personnel Services - Employee Benefits	876,703
300 Purchased Professional and Technical Services	11,200
400 Purchased Property Services	39,800
500 Other Purchased Services	202,900
600 Supplies	527,000
700 Property	450,000
800 Other Objects	3,700
<b>Total Student Transportation Services</b>	<b>\$4,186,628</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	434,563
200 Personnel Services - Employee Benefits	294,102
300 Purchased Professional and Technical Services	49,100
500 Other Purchased Services	66,400
600 Supplies	184,000
700 Property	512,000
800 Other Objects	900
<b>Total Support Services - Central</b>	<b>\$1,541,065</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	78,000
<b>Total Other Support Services</b>	<b>\$78,000</b>
<b>Total Support Services</b>	<b>\$21,139,442</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	782,139
200 Personnel Services - Employee Benefits	115,063
300 Purchased Professional and Technical Services	111,950
400 Purchased Property Services	21,025
500 Other Purchased Services	38,020
600 Supplies	187,550
700 Property	12,000
800 Other Objects	28,100
<b>Total Student Activities</b>	<b>\$1,295,847</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	4,000
600 Supplies	500
800 Other Objects	12,000
<b>Total Community Services</b>	<b>\$16,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,312,347</b>



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<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	300,000
600 Supplies	147,630
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$447,630</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$447,630</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	7,216,063
900 Other Uses of Funds	2,417,362
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,633,425</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,633,425</b>
<b>TOTAL EXPENDITURES</b>	<b>\$77,205,002</b>

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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	22,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	150,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	300,000
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>\$22,750,000</b>	<b>\$15,800,000</b>
<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,350,000	7,350,000
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		

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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	\$7,350,000	\$7,350,000
TOTAL CASH AND INVESTMENTS	\$30,100,000	\$23,150,000

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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	133,461,269	131,248,901
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>\$133,461,269</b>	<b>\$131,248,901</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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$133,461,269</b>	<b>\$131,248,901</b>



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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,212,368	2,212,368
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	\$2,212,368	\$2,212,368
TOTAL INDEBTEDNESS	\$135,673,637	\$133,461,269

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Account Description	Amounts
0810 Nonspendable Fund Balance	555,547
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	15,757,564
0850 Unassigned Fund Balance	13,132,496
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,890,060
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$29,445,607