

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/20/22

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/20/22

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/20/22

Christopher J Ursu  
\_\_\_\_\_  
Contact Person

(412)734-8064      Extn :  
\_\_\_\_\_  
Telephone      Extension

chris.ursu@northgatesd.net  
\_\_\_\_\_  
Email Address



**VERIFICATION OF USE OF FDE-2020  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

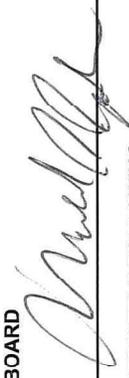
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northgate SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103026873
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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> 5-16-2022
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year.  6141 Prior Year Rate: 5.00 6141 Current Year Rate:	The tentative plan is to eliminate this tax.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is to help to ensure that the district is prepared for contingencies. In addition, the amount is well within the allowable percentage.
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.	The district's ending unassigned fund balance is to be prepared for contingencies and is well within the allowable limits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for future capital projects.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,704,960
0850 Unassigned Fund Balance	669,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,373,960</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	15,667,169
7000 Revenue from State Sources	9,410,375
8000 Revenue from Federal Sources	2,485,989
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$27,563,533</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$35,937,493</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,968,280
6113 Public Utility Realty Taxes	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	11,326
6150 Current Act 511 Taxes - Proportional Assessments	1,987,320
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,207,657
6500 Earnings on Investments	22,483
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	343,384
6910 Rentals	36,719
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	27,000

**REVENUE FROM LOCAL SOURCES \$15,667,169**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,415,472
7112 Basic Education Funding-Social Security	513,897
7160 Tuition for Orphans Subsidy	11,000
7271 Special Education funds for School-Aged Pupils	993,262
7292 Pre-K Counts	166,250
7311 Pupil Transportation Subsidy	147,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	880,024
7505 Ready to Learn Block Grant	201,103
7820 State Share of Retirement Contributions	2,063,787

**REVENUE FROM STATE SOURCES \$9,410,375**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,992
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,887
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,628
8517 NCLB, Title IV - 21st Century Schools	28,490
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	926,226
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	958,971
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	141,795

**REVENUE FROM FEDERAL SOURCES \$2,485,989**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 27,563,533**

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,968,280
Amount of Tax Relief for Homestead Exclusions	<u>\$880,024</u>
Total Approx. Tax Revenue:	\$12,848,304
Approx. Tax Levy for Tax Rate Calculation:	\$13,942,729

Allegheny

Total

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<b>2021-22 Data</b>		
a. Assessed Value	\$503,406,659	\$503,406,659
b. Real Estate Mills	26.3200	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$466,140,876	\$466,140,876
d. Assessed Value	\$510,348,793	\$510,348,793
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$13,249,663	\$13,249,663
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$13,249,663	\$13,249,663
(f Total * g)		
i. Base Mills Subject to Index	26.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.62176%	91.62176%
k. Tax Levy Needed	\$13,942,729	\$13,942,729
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>27.3200</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,942,729	\$13,942,729
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,062,705
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,968,280
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,968,280</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$880,024</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$12,848,304</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,942,729</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	27.4517	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,009,942	\$14,009,942
<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	\$13,500.30	
Number of Homestead/Farmstead Properties	2386	2386
Median Assessed Value of Homestead Properties		\$96,200

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Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,968,280
Amount of Tax Relief for Homestead Exclusions	<u>\$880,024</u>
Total Approx. Tax Revenue:	\$12,848,304
Approx. Tax Levy for Tax Rate Calculation:	\$13,942,729
	Allegheny

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$880,024	Lowering RE Tax Rate	\$0	\$880,024
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$880,024</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>
Allegheny	510,348,793	27.3200	13,942,729			91.62176%	
<b>Totals:</b>	<b>510,348,793</b>		<b>13,942,729</b>	880,024 =	13,062,705 X	91.62176% =	11,968,280

	<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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,326
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 11,326 11,326**

	<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%	1,720,000	1,720,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	267,320	267,320
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 1,987,320 1,987,320**

**Total Act 511, Current Taxes 1,998,646**

<b>Act 511 Tax Limit --&gt;</b>	<b>466,140,876 X</b>	<b>12</b>	<b>5,593,691</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Allegheny	26.3200	27.3200	3.80%	Yes	4.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	4.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	4.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,731,842
1200 Special Programs - Elementary / Secondary	3,978,779
1300 Vocational Education	922,710
1400 Other Instructional Programs - Elementary / Secondary	792,893
1700 Higher Education Programs for Secondary Students	34,285
1800 Pre-Kindergarten	199,335
<b>Total Instruction</b>	<b>\$16,659,844</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,612,151
2200 Support Services - Instructional Staff	1,446,585
2300 Support Services - Administration	1,742,039
2400 Support Services - Pupil Health	266,195
2500 Support Services - Business	525,146
2600 Operation and Maintenance of Plant Services	2,552,994
2700 Student Transportation Services	660,000
2800 Support Services - Central	267,553
2900 Other Support Services	13,330
<b>Total Support Services</b>	<b>\$9,085,993</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	475,918
3300 Community Services	91,600
<b>Total Operation of Non-Instructional Services</b>	<b>\$567,518</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,725,575
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,725,575</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	285,504
5900 Budgetary Reserve	14,004
<b>Total Other Expenditures and Financing Uses</b>	<b>\$299,508</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,338,438</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,673,006
200 Personnel Services - Employee Benefits	3,887,219
300 Purchased Professional and Technical Services	47,640
400 Purchased Property Services	475
500 Other Purchased Services	895,645
600 Supplies	224,500
700 Property	1,807
800 Other Objects	1,550
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,731,842</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,591,436
200 Personnel Services - Employee Benefits	938,090
300 Purchased Professional and Technical Services	118,506
500 Other Purchased Services	1,312,357
600 Supplies	18,390
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,978,779</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	177,500
200 Personnel Services - Employee Benefits	121,465
500 Other Purchased Services	623,545
600 Supplies	200
<b>Total Vocational Education</b>	<b>\$922,710</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	358,500
200 Personnel Services - Employee Benefits	229,231
300 Purchased Professional and Technical Services	203,458
500 Other Purchased Services	1,600
600 Supplies	104
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$792,893</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	34,285
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$34,285</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	120,449
200 Personnel Services - Employee Benefits	73,766
500 Other Purchased Services	600
600 Supplies	4,520
<b>Total Pre-Kindergarten</b>	<b>\$199,335</b>
<b>Total Instruction</b>	<b>\$16,659,844</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	676,129
200 Personnel Services - Employee Benefits	426,725
300 Purchased Professional and Technical Services	369,391
500 Other Purchased Services	500
600 Supplies	139,406
<b>Total Support Services - Students</b>	<b>\$1,612,151</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	470,477
200 Personnel Services - Employee Benefits	299,662
300 Purchased Professional and Technical Services	21,642
400 Purchased Property Services	20,000
500 Other Purchased Services	6,500
600 Supplies	399,170
700 Property	227,539
800 Other Objects	1,595
<b>Total Support Services - Instructional Staff</b>	<b>\$1,446,585</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	892,059
200 Personnel Services - Employee Benefits	543,165
300 Purchased Professional and Technical Services	146,321
500 Other Purchased Services	81,144
600 Supplies	60,650
800 Other Objects	18,700
<b>Total Support Services - Administration</b>	<b>\$1,742,039</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	154,953
200 Personnel Services - Employee Benefits	96,897
300 Purchased Professional and Technical Services	1,020
600 Supplies	13,325
<b>Total Support Services - Pupil Health</b>	<b>\$266,195</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	226,646
200 Personnel Services - Employee Benefits	150,221
300 Purchased Professional and Technical Services	15,779
400 Purchased Property Services	75,341
500 Other Purchased Services	2,359
600 Supplies	51,969
800 Other Objects	2,831
<b>Total Support Services - Business</b>	<b>\$525,146</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	845,827
200 Personnel Services - Employee Benefits	650,126
300 Purchased Professional and Technical Services	83,355
400 Purchased Property Services	347,847
500 Other Purchased Services	75,623

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<u>Description</u>	<u>Amount</u>
600 Supplies	510,019
700 Property	21,800
800 Other Objects	18,397
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,552,994</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	660,000
<b>Total Student Transportation Services</b>	<b>\$660,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	61,256
200 Personnel Services - Employee Benefits	56,438
400 Purchased Property Services	2,500
500 Other Purchased Services	47,514
600 Supplies	48,126
700 Property	51,719
<b>Total Support Services - Central</b>	<b>\$267,553</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,330
<b>Total Other Support Services</b>	<b>\$13,330</b>
<b>Total Support Services</b>	<b>\$9,085,993</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	195,905
200 Personnel Services - Employee Benefits	84,984
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	12,250
500 Other Purchased Services	47,886
600 Supplies	87,493
700 Property	2,000
800 Other Objects	400
<b>Total Student Activities</b>	<b>\$475,918</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	50,512
200 Personnel Services - Employee Benefits	19,088
300 Purchased Professional and Technical Services	22,000
<b>Total Community Services</b>	<b>\$91,600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$567,518</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	2,725,575
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,725,575</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,725,575</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	

<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	46,104
900 Other Uses of Funds	239,400
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$285,504</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	14,004
<b>Total Budgetary Reserve</b>	<b>\$14,004</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$299,508</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,338,438</b>

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**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	10,172,429	9,032,782
Public Purpose (Expendable) Trust Fund	157,000	154,000
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>\$10,329,429</b>	<b>\$9,186,782</b>

**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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$10,329,429</b>	<b>\$9,186,782</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General 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	2,339,000	2,099,600
<b>Total General Fund</b>	<b>\$2,339,000</b>	<b>\$2,099,600</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		

**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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**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>\$2,339,000</b>	<b>\$2,099,600</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>\$2,339,000</b>	<b>\$2,099,600</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,168,868
0850 Unassigned Fund Balance	1,430,187
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,599,055</b>
<b>5900 Budgetary Reserve</b>	<b>14,004</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,613,059</b>