

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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



President of the Board - Original Signature Required

6-8-2022

Date



Secretary of the Board - Original Signature Required

6-8-2022

Date



Chief School Administrator - Original Signature Required

6-8-2022

Date

Ryan Kirsch

Contact Person

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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 : Norwin SD	COUNTY : Westmoreland	AUN : 107656502
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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	\$82656313
Ending Unassigned Fund Balance	\$5507892
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.66%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-8-2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

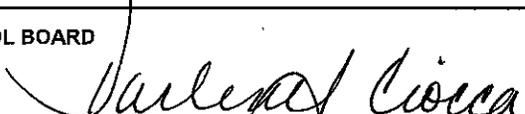
24 PS 6-687(a)(1)

(03/2006)

School District Name : Norwin SD	County : Westmoreland	AUN Number : 107656502
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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 	DATE 4-18-2022
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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>
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 reflects a balance to cover unexpected expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The Unassigned Fund Balance is available to cover the financial needs of the District
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 consists of \$3,500,000 for long-term capital improvements, and \$16,131 for compensatory education purposes

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

6,516,131

0850 Unassigned Fund Balance

5,338,818

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$11,854,949

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

44,871,326

7000 Revenue from State Sources

32,379,527

8000 Revenue from Federal Sources

2,574,534

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$79,825,387

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$91,680,336

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	35,131,545
6112 Interim Real Estate Taxes	4,081
6113 Public Utility Realty Taxes	40,450
6114 Payments in Lieu of Current Taxes - State / Local	10,150
6120 Current Per Capita Taxes, Section 679	90,250
6140 Current Act 511 Taxes - Flat Rate Assessments	225,550
6150 Current Act 511 Taxes - Proportional Assessments	6,799,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,261,900
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	155,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	930,000
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	78,000

REVENUE FROM LOCAL SOURCES \$44,871,326

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	16,900,000
7112 Basic Education Funding-Social Security	1,400,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	2,990,000
7311 Pupil Transportation Subsidy	1,260,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	66,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,019,619
7330 Health Services (Medical, Dental, Nurse, Act 25)	98,000
7340 State Property Tax Reduction Allocation	1,199,448
7505 Ready to Learn Block Grant	671,460
7820 State Share of Retirement Contributions	6,600,000
7900 Revenue for Technology	100,000

REVENUE FROM STATE SOURCES \$32,379,527

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	74,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	434,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	363,700
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,345,834
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	220,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,000

REVENUE FROM FEDERAL SOURCES \$2,574,534

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 79,825,387

Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$35,132,000

Amount of Tax Relief for Homestead Exclusions

\$1,199,448

Total Approx. Tax Revenue:

\$36,331,448

Approx. Tax Levy for Tax Rate Calculation:

\$37,601,475

Allegheny

Westmoreland

Total

	Allegheny	Westmoreland	Total
2021-22 Data			
a. Assessed Value	\$2,250,000	\$433,100,060	\$435,350,060
b. Real Estate Mills	12.7200	84.8000	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$1,927,413	\$2,577,890,990	\$2,579,818,403
d. Assessed Value	\$2,192,700	\$437,912,760	\$440,105,460
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$28,620	\$36,726,885	\$36,755,505
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	0.07471%	99.92529%	100.00000%
II.			
h. Rebalanced 2021-22 Tax Levy	\$27,460	\$36,728,045	\$36,755,505
(f Total * g)			
i. Base Mills Subject to Index	12.7200	84.8026	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.00000%	96.51000%	96.51111%
k. Tax Levy Needed	\$28,092	\$37,573,383	\$37,601,475
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate			
(k / d * 1000)	12.8100	85.8000	
III.			
m. Tax Levy Generated by Mills	\$28,088	\$37,572,915	\$37,601,003
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$36,401,555
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$35,131,545
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$35,132,000

Amount of Tax Relief for Homestead Exclusions

\$1,199,448

Total Approx. Tax Revenue:

\$36,331,448

Approx. Tax Levy for Tax Rate Calculation:

\$37,601,475

	Allegheny	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	13.2796	88.5339	
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)	\$29,118	\$38,770,125	\$38,799,243
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	\$9,231.00	\$1,378.00	
Number of Homestead/Farmstead Properties	12	10131	10143
Median Assessed Value of Homestead Properties			\$22,420

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$35,132,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,199,448</u>			
Total Approx. Tax Revenue:	\$36,331,448			
Approx. Tax Levy for Tax Rate Calculation:	\$37,601,475			
	Allegheny	Westmoreland		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,199,448	Lowering RE Tax Rate	\$0	\$1,199,448
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,199,448

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	2,192,700	12.8100	28,088			98.00000%	
Westmoreland	437,912,760	85.8000	37,572,915			96.51000%	
Totals:	440,105,460		37,601,003	- 1,199,448 =	36,401,555 X	96.511111% =	35,131,545

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		90,250
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	90,250
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	73,800
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	61,500
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			225,550
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,075,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	724,400
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			6,799,400
Total Act 511, Current Taxes			7,024,950
Act 511 Tax Limit -->		2,579,818,403 X	12
		Market Value	Mills
			30,957,821
			(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>									
	Allegheny	12.7200	12.8100	0.71%	Yes	4.4%				
	Westmoreland	84.8026	85.8000	1.18%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,368,691
1200 Special Programs - Elementary / Secondary	9,177,030
1300 Vocational Education	828,528
1400 Other Instructional Programs - Elementary / Secondary	17,720
1500 Nonpublic School Programs	13,606
Total Instruction	\$49,405,575
2000 Support Services	
2100 Support Services - Students	2,926,525
2200 Support Services - Instructional Staff	1,765,662
2300 Support Services - Administration	4,467,103
2400 Support Services - Pupil Health	1,527,426
2500 Support Services - Business	695,976
2600 Operation and Maintenance of Plant Services	6,334,001
2700 Student Transportation Services	4,245,062
2800 Support Services - Central	1,960,603
2900 Other Support Services	21,100
Total Support Services	\$23,943,458
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,726,929
3300 Community Services	573,752
Total Operation of Non-Instructional Services	\$2,300,681
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,206,599
5200 Interfund Transfers - Out	400,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$7,006,599
Total Estimated Expenditures and Other Financing Uses	\$82,656,313

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,665,529
200 Personnel Services - Employee Benefits	13,130,662
300 Purchased Professional and Technical Services	697,275
400 Purchased Property Services	606,791
500 Other Purchased Services	1,595,350
600 Supplies	1,660,109
700 Property	6,000
800 Other Objects	6,975
Total Regular Programs - Elementary / Secondary	\$39,368,691
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,746,309
200 Personnel Services - Employee Benefits	2,851,411
300 Purchased Professional and Technical Services	187,000
500 Other Purchased Services	1,330,030
600 Supplies	60,680
800 Other Objects	1,600
Total Special Programs - Elementary / Secondary	\$9,177,030
1300 <u>Vocational Education</u>	
500 Other Purchased Services	828,528
Total Vocational Education	\$828,528
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,220
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$17,720
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,606
Total Nonpublic School Programs	\$13,606
Total Instruction	\$49,405,575
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,713,646
200 Personnel Services - Employee Benefits	988,968
300 Purchased Professional and Technical Services	193,790
500 Other Purchased Services	1,100
600 Supplies	27,400
800 Other Objects	1,621
Total Support Services - Students	\$2,926,525
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	956,972
200 Personnel Services - Employee Benefits	669,433

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	52,750
500 Other Purchased Services	9,200
600 Supplies	76,927
800 Other Objects	380
Total Support Services - Instructional Staff	\$1,765,662
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,564,221
200 Personnel Services - Employee Benefits	1,435,449
300 Purchased Professional and Technical Services	284,500
400 Purchased Property Services	3,500
500 Other Purchased Services	43,860
600 Supplies	81,595
800 Other Objects	53,978
Total Support Services - Administration	\$4,467,103
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	805,074
200 Personnel Services - Employee Benefits	504,882
300 Purchased Professional and Technical Services	200,200
500 Other Purchased Services	1,100
600 Supplies	16,170
Total Support Services - Pupil Health	\$1,527,426
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	331,319
200 Personnel Services - Employee Benefits	226,661
300 Purchased Professional and Technical Services	20,450
400 Purchased Property Services	16,729
500 Other Purchased Services	21,750
600 Supplies	71,067
800 Other Objects	8,000
Total Support Services - Business	\$695,976
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,551,377
200 Personnel Services - Employee Benefits	1,785,849
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	434,610
500 Other Purchased Services	366,200
600 Supplies	1,167,315
800 Other Objects	150
Total Operation and Maintenance of Plant Services	\$6,334,001
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,221
500 Other Purchased Services	4,227,841
Total Student Transportation Services	\$4,245,062

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	473,184
200 Personnel Services - Employee Benefits	330,244
300 Purchased Professional and Technical Services	712,640
400 Purchased Property Services	5,710
500 Other Purchased Services	25,000
600 Supplies	413,325
800 Other Objects	500
Total Support Services - Central	\$1,960,603
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,100
Total Other Support Services	\$21,100
Total Support Services	\$23,943,458
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	857,601
200 Personnel Services - Employee Benefits	400,628
300 Purchased Professional and Technical Services	80,500
400 Purchased Property Services	21,900
500 Other Purchased Services	168,250
600 Supplies	166,050
800 Other Objects	32,000
Total Student Activities	\$1,726,929
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	43,217
200 Personnel Services - Employee Benefits	18,803
500 Other Purchased Services	507,000
600 Supplies	2,700
800 Other Objects	2,032
Total Community Services	\$573,752
Total Operation of Non-Instructional Services	\$2,300,681
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,761,599
900 Other Uses of Funds	3,445,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,206,599
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000

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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$7,006,599
TOTAL EXPENDITURES	\$82,656,313

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Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	16,000,000	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		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,000,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	180,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,580,000	\$18,780,000

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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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$21,580,000	\$18,780,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General 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 General Fund

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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 Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	113,011,159	106,704,623
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	\$113,011,159	\$106,704,623
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TOTAL INDEBTEDNESS	\$113,011,159	\$106,704,623
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,516,131
0850 Unassigned Fund Balance	5,507,892
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,024,023
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,424,023