

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

6-23-2022

Date



Secretary of the Board - Original Signature Required

6-23-2022

Date



Chief School Administrator - Original Signature Required

6-23-2022

Date

Paul R Sroka

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Sto-Rox SD	COUNTY : Allegheny	AUN : 103028853
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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.

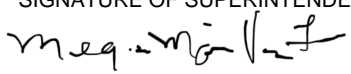
Total Budgeted Expenditures	\$32720754
Ending Unassigned Fund Balance	\$-4377394
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-13.37%

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 6/23/2022
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DUE DATE: AUGUST 15, 2022

(03/2006)

School District Name : Sto-Rox SD	County : Allegheny	AUN Number : 10302853
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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

6-23-2022

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.	District has had a negative unassigned balance of over 5.9 million. Money from ESSERS is being placed in Budgetary Reserve and will be spent during the year as expenditures are identified related to these funds.
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.	District has a negative unassigned balance of over 5.9 million. It has no funds to put money in this category. Placing 0 in this category is inaccurate.

<u>ITEM</u>	<u>AMOUNTS</u>
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	
0850 Unassigned Fund Balance	(5,906,695)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$5,906,695)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,148,471
7000 Revenue from State Sources	19,007,980
8000 Revenue from Federal Sources	6,093,604
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,250,055</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,343,360</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,745,371
6113 Public Utility Realty Taxes	7,600
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	1,167,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	697,000
6500 Earnings on Investments	5,500
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	326,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	21,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	84,000
REVENUE FROM LOCAL SOURCES	\$9,148,471
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,175,110
7112 Basic Education Funding-Social Security	464,069
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,434,674
7311 Pupil Transportation Subsidy	859,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	215,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	622,485
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	1,074,663
7505 Ready to Learn Block Grant	392,443
7521 Continuity of Education and Equity Grants	232,000
7820 State Share of Retirement Contributions	2,503,536
REVENUE FROM STATE SOURCES	\$19,007,980
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,078,542
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	88,693
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	500
8517 NCLB, Title IV - 21st Century Schools	84,645
8519 NCLB, Title VI - Flexibility and Accountability	175,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	152,547
8742 Governor's Emergency Education Relief Fund (GEER)	32,021
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,203,634
8751 ARP ESSER Learning Loss	101,832
8752 ARP ESSER Summer Programs	20,345
8753 ARP ESSER Afterschool Programs	20,345
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	90,000
REVENUE FROM FEDERAL SOURCES	\$6,093,604
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,250,055

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,745,371	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,074,663</u>	
Total Approx. Tax Revenue:	\$7,820,034	
Approx. Tax Levy for Tax Rate Calculation:	\$9,116,143	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$338,570,855	\$338,570,855
b. Real Estate Mills	25.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$317,616,207	\$317,616,207
d. Assessed Value	\$346,292,235	\$346,292,235
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,464,271	\$8,464,271
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,464,271	\$8,464,271
(f Total * g)		
i. Base Mills Subject to Index	25.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	83.88221%	83.88221%
k. Tax Levy Needed	\$9,116,143	\$9,116,143
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.3250	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,116,143	\$9,116,143
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,041,480
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,745,371
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,745,371	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,074,663</u>	
Total Approx. Tax Revenue:	\$7,820,034	
Approx. Tax Levy for Tax Rate Calculation:	\$9,116,143	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.3250	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,116,143	\$9,116,143
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	\$19,228.00	
Number of Homestead/Farmstead Properties	2133	2133
Median Assessed Value of Homestead Properties		\$49,900

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,745,371
Amount of Tax Relief for Homestead Exclusions	<u>\$1,074,663</u>
Total Approx. Tax Revenue:	\$7,820,034
Approx. Tax Levy for Tax Rate Calculation:	\$9,116,143
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,074,663	Lowering RE Tax Rate	\$0	\$1,074,663
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,074,663

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	346,292,235	26.3250	9,116,143				83.88221%		
Totals:		346,292,235	9,116,143	-	1,074,663	=	8,041,480	X	83.88221% = 6,745,371
				<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			\$5.00		\$0.00	10,000	10,000	
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00		\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00		\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments							10,000	10,000	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%	990,000	990,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	88,000	88,000	
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			1.0000		0.000	89,000	89,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0	0	0	
Total Current Act 511 Taxes – Proportional Assessments							1,167,000	1,167,000	
Total Act 511, Current Taxes								1,177,000	
Act 511 Tax Limit -->						317,616,207	X	12	3,811,394
						Market Value		Mills	(511 Limit)

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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	25.0000	26.3250	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>					5.3%				
6141	Current Act 511 Per Capita Taxes					5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>					5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes					5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,696,721
1200 Special Programs - Elementary / Secondary	5,090,304
1300 Vocational Education	663,733
1400 Other Instructional Programs - Elementary / Secondary	480,220
1500 Nonpublic School Programs	55,548
1700 Higher Education Programs for Secondary Students	4,500
Total Instruction	\$20,991,026
2000 Support Services	
2100 Support Services - Students	959,539
2200 Support Services - Instructional Staff	484,903
2300 Support Services - Administration	1,790,449
2400 Support Services - Pupil Health	171,795
2500 Support Services - Business	475,720
2600 Operation and Maintenance of Plant Services	1,906,425
2700 Student Transportation Services	2,742,951
2800 Support Services - Central	589,813
2900 Other Support Services	9,500
Total Support Services	\$9,131,095
3000 Operation of Non-Instructional Services	
3200 Student Activities	347,876
3300 Community Services	13,076
Total Operation of Non-Instructional Services	\$360,952
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,837,681
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$2,237,681
Total Estimated Expenditures and Other Financing Uses	\$32,720,754

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,800,853
200 Personnel Services - Employee Benefits	2,392,118
300 Purchased Professional and Technical Services	141,000
400 Purchased Property Services	7,500
500 Other Purchased Services	8,183,750
600 Supplies	158,000
700 Property	12,500
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$14,696,721
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,436,798
200 Personnel Services - Employee Benefits	993,881
300 Purchased Professional and Technical Services	410,000
500 Other Purchased Services	2,242,350
600 Supplies	6,150
700 Property	1,000
800 Other Objects	125
Total Special Programs - Elementary / Secondary	\$5,090,304
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	191,850
200 Personnel Services - Employee Benefits	154,376
400 Purchased Property Services	375
500 Other Purchased Services	309,482
600 Supplies	4,650
700 Property	3,000
Total Vocational Education	\$663,733
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,220
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	393,000
Total Other Instructional Programs - Elementary / Secondary	\$480,220
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	55,548
Total Nonpublic School Programs	\$55,548
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	4,500
Total Higher Education Programs for Secondary Students	\$4,500
Total Instruction	\$20,991,026
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	415,982
200 Personnel Services - Employee Benefits	273,308
300 Purchased Professional and Technical Services	186,338
500 Other Purchased Services	1,110
600 Supplies	78,051
800 Other Objects	4,750
Total Support Services - Students	\$959,539
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	258,884
200 Personnel Services - Employee Benefits	188,034
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	750
500 Other Purchased Services	560
600 Supplies	14,975
800 Other Objects	700
Total Support Services - Instructional Staff	\$484,903
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	877,086
200 Personnel Services - Employee Benefits	564,674
300 Purchased Professional and Technical Services	213,500
400 Purchased Property Services	45,850
500 Other Purchased Services	36,450
600 Supplies	37,739
800 Other Objects	15,150
Total Support Services - Administration	\$1,790,449
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	51,000
200 Personnel Services - Employee Benefits	30,382
300 Purchased Professional and Technical Services	80,413
400 Purchased Property Services	450
500 Other Purchased Services	350
600 Supplies	6,000
700 Property	3,000
800 Other Objects	200
Total Support Services - Pupil Health	\$171,795
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	114,300
200 Personnel Services - Employee Benefits	92,549
300 Purchased Professional and Technical Services	177,500
400 Purchased Property Services	67,000
500 Other Purchased Services	2,160
600 Supplies	15,220
700 Property	491
800 Other Objects	6,500
Total Support Services - Business	\$475,720

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	582,094
200 Personnel Services - Employee Benefits	426,791
300 Purchased Professional and Technical Services	138,500
400 Purchased Property Services	189,090
500 Other Purchased Services	156,350
600 Supplies	401,500
700 Property	12,000
800 Other Objects	100
Total Operation and Maintenance of Plant Services	\$1,906,425
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	20,692
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	250,938
400 Purchased Property Services	100
500 Other Purchased Services	2,390,221
600 Supplies	61,000
Total Student Transportation Services	\$2,742,951
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	116,670
200 Personnel Services - Employee Benefits	83,516
300 Purchased Professional and Technical Services	152,256
400 Purchased Property Services	35,000
500 Other Purchased Services	23,460
600 Supplies	170,311
700 Property	7,500
800 Other Objects	1,100
Total Support Services - Central	\$589,813
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,500
Total Other Support Services	\$9,500
Total Support Services	\$9,131,095
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	102,500
200 Personnel Services - Employee Benefits	45,376
300 Purchased Professional and Technical Services	40,300
400 Purchased Property Services	28,500
500 Other Purchased Services	75,800
600 Supplies	42,400
700 Property	8,000
800 Other Objects	5,000
Total Student Activities	\$347,876
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	250
200 Personnel Services - Employee Benefits	107
500 Other Purchased Services	7,125
600 Supplies	5,594
Total Community Services	\$13,076
Total Operation of Non-Instructional Services	\$360,952
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	458,321
900 Other Uses of Funds	1,379,360
Total Debt Service / Other Expenditures and Financing Uses	\$1,837,681
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$2,237,681
TOTAL EXPENDITURES	\$32,720,754

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Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	50,000	75,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	15,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	82,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	446,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	59,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$633,000	\$749,000

Long-Term Investments

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

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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	\$633,000	\$749,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	8,911,354	7,145,462
0520 Extended-Term Financing Agreements Payable	162,000	96,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	262,626	288,889
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,268,718	3,595,590
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,604,698	\$11,125,941
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		

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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>
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$12,604,698	\$11,125,941

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	25,000	75,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	17,626	25,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	82,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	446,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	53,386	61,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$624,012	\$761,500
TOTAL INDEBTEDNESS	\$13,228,710	\$11,887,441

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(4,377,394)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$4,377,394)
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$3,977,394)