



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny Valley SD	COUNTY : Allegheny	AUN : 103020603
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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%

Would you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes

No

Yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$23808722
Ending Unassigned Fund Balance	\$1861749
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.81%

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

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny Valley SD	County : Allegheny	AUN Number : 103020603
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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.

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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 05/17/22
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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>
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$17,051.00 Function 2900, Object 200: \$117,516.00	Retiree healthcare costs
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.	Undesignated Fund Balance will be used for future needs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are held in reserve for future capital projects and improvements
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are held in reserve for future retirement and healthcare increases

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	5,945
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,145,332
0840 Assigned Fund Balance	8,700,000
0850 Unassigned Fund Balance	47,687
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$16,893,019</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,625,174
7000 Revenue from State Sources	6,398,548
8000 Revenue from Federal Sources	785,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,808,722</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$40,701,741</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,705,403
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	7,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	455,771
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	170,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	60,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,625,174</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	2,575,048
7112 Basic Education Funding-Social Security	320,000
7271 Special Education funds for School-Aged Pupils	722,714
7311 Pupil Transportation Subsidy	320,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	259,881
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	501,412
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	104,493
7820 State Share of Retirement Contributions	1,550,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,398,548</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8513 IDEA, Section 619	6,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	207,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21st Century Schools	5,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	542,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$785,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,808,722</b>

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$14,705,403</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$501,412</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$15,206,815</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,841,112</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$754,499,109	\$754,499,109
b. Real Estate Mills	20.8377	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$693,672,147	\$693,672,147
d. Assessed Value	\$760,214,050	\$760,214,050
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$15,722,026	\$15,722,026
(a * b)		
<b>2022-23 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,722,026	\$15,722,026
(f Total * g)		
i. Base Mills Subject to Index	20.8377	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.86500%	95.86500%
k. Tax Levy Needed	\$15,841,112	\$15,841,112
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>20.8377</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$15,841,112	\$15,841,112
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,339,700
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,705,403
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,705,403	
Amount of Tax Relief for Homestead Exclusions	<u>\$501,412</u>	
Total Approx. Tax Revenue:	\$15,206,815	
Approx. Tax Levy for Tax Rate Calculation:	\$15,841,112	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.5461	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,379,648	\$16,379,648
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	\$8,401.79	
Number of Homestead/Farmstead Properties	2864	2864
Median Assessed Value of Homestead Properties		\$100,000



Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$14,705,403</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$501,412</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$15,206,815</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,841,112</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$501,412	Lowering RE Tax Rate	\$0		\$501,412
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$501,412</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	760,214,050	20.8377	15,841,112			95.86500%	
<b>Totals:</b>	<b>760,214,050</b>		<b>15,841,112</b>	<b>501,412</b>	<b>15,339,700</b>	<b>95.86500%</b>	<b>14,705,403</b>

	<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	25,000
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 25,000 25,000**

	<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%	1,000,000	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 1,175,000 1,175,000**

**Total Act 511, Current Taxes 1,200,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>693,672,147</b>	<b>12</b>	<b>8,324,066</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	20.8377	20.8377	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,309,441
1200 Special Programs - Elementary / Secondary	3,293,001
1300 Vocational Education	250,000
1400 Other Instructional Programs - Elementary / Secondary	92,000
1500 Nonpublic School Programs	2,000
1800 Pre-Kindergarten	189,056
<b>Total Instruction</b>	<b>\$12,135,498</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	656,574
2200 Support Services - Instructional Staff	832,867
2300 Support Services - Administration	1,701,835
2400 Support Services - Pupil Health	270,627
2500 Support Services - Business	478,149
2600 Operation and Maintenance of Plant Services	2,586,044
2700 Student Transportation Services	1,349,437
2800 Support Services - Central	591,974
2900 Other Support Services	155,567
<b>Total Support Services</b>	<b>\$8,623,074</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	665,670
3300 Community Services	23,430
<b>Total Operation of Non-Instructional Services</b>	<b>\$689,100</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,326,050
5200 Interfund Transfers - Out	35,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,361,050</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,808,722</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	4,504,131
200 Personnel Services - Employee Benefits	3,135,836
300 Purchased Professional and Technical Services	121,554
400 Purchased Property Services	31,838
500 Other Purchased Services	204,795
600 Supplies	288,442
700 Property	13,195
800 Other Objects	9,650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,309,441</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,212,233
200 Personnel Services - Employee Benefits	894,316
300 Purchased Professional and Technical Services	419,407
500 Other Purchased Services	747,875
600 Supplies	17,250
800 Other Objects	1,920
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,293,001</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	250,000
<b>Total Vocational Education</b>	<b>\$250,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	92,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$92,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	2,000
<b>Total Nonpublic School Programs</b>	<b>\$2,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	116,889
200 Personnel Services - Employee Benefits	71,967
600 Supplies	200
<b>Total Pre-Kindergarten</b>	<b>\$189,056</b>
<b>Total Instruction</b>	<b>\$12,135,498</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	338,811
200 Personnel Services - Employee Benefits	253,703
300 Purchased Professional and Technical Services	40,500
400 Purchased Property Services	4,740
500 Other Purchased Services	5,775
600 Supplies	6,411
800 Other Objects	6,634

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$656,574</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	432,853
200 Personnel Services - Employee Benefits	243,909
300 Purchased Professional and Technical Services	27,050
400 Purchased Property Services	11,266
500 Other Purchased Services	1,000
600 Supplies	108,491
800 Other Objects	8,298
<b>Total Support Services - Instructional Staff</b>	<b>\$832,867</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	819,994
200 Personnel Services - Employee Benefits	559,230
300 Purchased Professional and Technical Services	152,000
400 Purchased Property Services	20,260
500 Other Purchased Services	52,431
600 Supplies	70,846
700 Property	1,000
800 Other Objects	26,074
<b>Total Support Services - Administration</b>	<b>\$1,701,835</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	168,912
200 Personnel Services - Employee Benefits	84,515
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,300
600 Supplies	10,700
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$270,627</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	229,732
200 Personnel Services - Employee Benefits	164,347
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	22,640
500 Other Purchased Services	25,570
600 Supplies	12,270
800 Other Objects	3,590
<b>Total Support Services - Business</b>	<b>\$478,149</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	892,438
200 Personnel Services - Employee Benefits	723,026
300 Purchased Professional and Technical Services	6,100
400 Purchased Property Services	350,682
500 Other Purchased Services	117,070
600 Supplies	468,068
700 Property	24,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,660
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,586,044</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	29,149
200 Personnel Services - Employee Benefits	12,508
500 Other Purchased Services	1,305,080
600 Supplies	2,700
<b>Total Student Transportation Services</b>	<b>\$1,349,437</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	179,842
200 Personnel Services - Employee Benefits	142,957
300 Purchased Professional and Technical Services	7,900
400 Purchased Property Services	174,780
500 Other Purchased Services	20,000
600 Supplies	60,800
700 Property	3,100
800 Other Objects	2,595
<b>Total Support Services - Central</b>	<b>\$591,974</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	17,051
200 Personnel Services - Employee Benefits	117,516
500 Other Purchased Services	21,000
<b>Total Other Support Services</b>	<b>\$155,567</b>
<b>Total Support Services</b>	<b>\$8,623,074</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	348,896
200 Personnel Services - Employee Benefits	179,869
300 Purchased Professional and Technical Services	44,989
400 Purchased Property Services	6,230
500 Other Purchased Services	13,700
600 Supplies	37,821
700 Property	23,595
800 Other Objects	10,570
<b>Total Student Activities</b>	<b>\$665,670</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
600 Supplies	2,930
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$23,430</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$689,100</b>
<b>5000 Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	766,050
900 Other Uses of Funds	1,560,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,326,050</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	35,000
<b>Total Interfund Transfers - Out</b>	<b>\$35,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,361,050</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,808,722</b>



**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	18,635,000	18,635,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	555,261	455,261
Capital Reserve Fund - § 1431	5,662,537	5,462,537
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	142,911	100,000
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$24,995,709</b>	<b>\$24,652,798</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,995,709</b>	<b>\$24,652,798</b>

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	24,764,188	27,838,842
0520 Extended-Term Financing Agreements Payable	149,550	
0530 Lease-Purchase Obligations	76,475	
0540 Accumulated Compensated Absences	273,158	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,971,764	
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$28,235,135</b>	<b>\$27,838,842</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

<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>\$28,235,135</b>	<b>\$27,838,842</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>\$28,235,135</b>	<b>\$27,838,842</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	5,945
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,631,270
0840 Assigned Fund Balance	8,400,000
0850 Unassigned Fund Balance	1,861,749
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,893,019</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,898,964</b>
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