

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Ernest M. Weaver* \_\_\_\_\_ Date *6/28/22*

President of the Board - Original Signature Required

*Stephanie G Renninger* \_\_\_\_\_ Date *6-28-22*

Secretary of the Board - Original Signature Required

*Stephanie G Renninger* \_\_\_\_\_ Date *6/29/2022*

Chief School Administrator - Original Signature Required

Stephanie G Renninger \_\_\_\_\_ Telephone (814)674-3626 Extn : 4004

Contact Person \_\_\_\_\_ Extension \_\_\_\_\_

srenninger@chsd1.org \_\_\_\_\_

Email Address \_\_\_\_\_

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cambria Heights SD	COUNTY : Cambria	AUN : 108111203
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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	\$27811425
Ending Unassigned Fund Balance	\$212890
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.76%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes    x  
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-30-22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Cambria Heights SD	County : Cambria	AUN Number : 108111203
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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 5/24/22
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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>
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1400, Object 100: \$12,000.00 Function 1400, Object 200: \$35,425.00	Benefits are greater than the salary due to retirees benefits.
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 will be used for any unforeseen or emergency 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.	Estimated ending unreserved undesignated fund balance not scheduled for liquidation this year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated ending unreserved designated fund balance not scheduled for liquidation this year.

<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	4,500,000
0850 Unassigned Fund Balance	1,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,002,062
7000 Revenue from State Sources	16,115,143
8000 Revenue from Federal Sources	1,407,110
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,524,315</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$29,524,315</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,726,062
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	6,000
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	27,000
6150 Current Act 511 Taxes - Proportional Assessments	750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	180,000
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	225,000
6990 Refunds and Other Miscellaneous Revenue	50,000

**REVENUE FROM LOCAL SOURCES \$6,002,062**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,699,650
7112 Basic Education Funding-Social Security	375,000
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	1,191,356
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	84,913
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	639,027
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	279,447
7820 State Share of Retirement Contributions	1,700,000

**REVENUE FROM STATE SOURCES \$16,115,143**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	248,716
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,112
8517 NCLB, Title IV - 21st Century Schools	18,981
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	456,543
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	623,924
8751 ARP ESSER Learning Loss	5,596
8752 ARP ESSER Summer Programs	1,119

Amount

**REVENUE FROM FEDERAL SOURCES**

8753 ARP ESSER Afterschool Programs 1,119

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 7,000

**REVENUE FROM FEDERAL SOURCES \$1,407,110**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 23,524,315**

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,726,062

Amount of Tax Relief for Homestead Exclusions \$639,027

Total Approx. Tax Revenue: \$5,365,089

Approx. Tax Levy for Tax Rate Calculation: \$5,666,753

Cambria

Total

2021-22 Data		
a. Assessed Value	\$84,018,950	\$84,018,950
b. Real Estate Mills	67.0000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$389,695,402	\$389,695,402
d. Assessed Value	\$84,578,390	\$84,578,390
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$5,629,270	\$5,629,270
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,629,270	\$5,629,270
(f Total * g)		
i. Base Mills Subject to Index	67.0000	
(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	94.00000%	94.00000%
k. Tax Levy Needed	\$5,666,753	\$5,666,753
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>67.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,666,752	\$5,666,752
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,027,725
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,726,062
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,726,062

Amount of Tax Relief for Homestead Exclusions

\$639,027

Total Approx. Tax Revenue:

\$5,365,089

Approx. Tax Levy for Tax Rate Calculation:

\$5,666,753

Cambria

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	70.3500	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,950,090	\$5,950,090
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	\$3,273.00	
Number of Homestead/Farmstead Properties	2934	2934
Median Assessed Value of Homestead Properties		\$13,120

Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,726,062</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$639,027</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$5,365,089</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,666,753</b>

<b>Cambria</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$639,027	Lowering RE Tax Rate		\$639,027
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$639,027</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>
Cambria	84,578,390	67.0000	5,666,752			94.00000%	
<b>Totals:</b>	<b>84,578,390</b>		<b>5,666,752</b>	<b>639,027</b>	<b>5,027,725</b>	<b>94.00000%</b>	<b>4,726,062</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,000
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	27,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 27,000 27,000**

	<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%	700,000	700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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 750,000 750,000**

**Total Act 511, Current Taxes 777,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>389,695,402</b>	<b>12</b>	<b>4,676,345</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> Cambria	67.0000	67.0000	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,030,050
1200 Special Programs - Elementary / Secondary	2,372,700
1300 Vocational Education	1,299,000
1400 Other Instructional Programs - Elementary / Secondary	247,425
1800 Pre-Kindergarten	171,100
<b>Total Instruction</b>	<b>\$14,120,275</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	813,400
2200 Support Services - Instructional Staff	1,295,000
2300 Support Services - Administration	1,719,400
2400 Support Services - Pupil Health	336,200
2500 Support Services - Business	226,000
2600 Operation and Maintenance of Plant Services	2,499,150
2700 Student Transportation Services	2,205,000
2800 Support Services - Central	484,200
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$9,583,350</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	917,800
<b>Total Operation of Non-Instructional Services</b>	<b>\$917,800</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	640,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$640,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,550,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,550,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,811,425</b>

2022-2023 Final General Fund Budget

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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	5,083,000
200 Personnel Services - Employee Benefits	3,596,400
300 Purchased Professional and Technical Services	233,000
500 Other Purchased Services	442,500
600 Supplies	386,750
700 Property	288,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,030,050</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,274,000
200 Personnel Services - Employee Benefits	932,900
500 Other Purchased Services	130,800
600 Supplies	35,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,372,700</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	364,000
200 Personnel Services - Employee Benefits	264,600
500 Other Purchased Services	615,000
600 Supplies	55,400
<b>Total Vocational Education</b>	<b>\$1,299,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	35,425
300 Purchased Professional and Technical Services	200,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$247,425</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	101,000
200 Personnel Services - Employee Benefits	67,600
500 Other Purchased Services	1,000
600 Supplies	1,500
<b>Total Pre-Kindergarten</b>	<b>\$171,100</b>
<b>Total Instruction</b>	<b>\$14,120,275</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	425,000
200 Personnel Services - Employee Benefits	357,500
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,700
600 Supplies	25,200
<b>Total Support Services - Students</b>	<b>\$813,400</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	315,000

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	260,000
300 Purchased Professional and Technical Services	342,500
500 Other Purchased Services	299,000
600 Supplies	78,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,295,000</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	804,000
200 Personnel Services - Employee Benefits	518,600
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	171,200
600 Supplies	124,000
800 Other Objects	21,600
<b>Total Support Services - Administration</b>	<b>\$1,719,400</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	179,500
200 Personnel Services - Employee Benefits	140,200
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,000
600 Supplies	10,200
700 Property	3,300
<b>Total Support Services - Pupil Health</b>	<b>\$336,200</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	125,000
200 Personnel Services - Employee Benefits	85,000
500 Other Purchased Services	5,500
600 Supplies	8,500
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$226,000</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	733,000
200 Personnel Services - Employee Benefits	581,800
400 Purchased Property Services	487,000
500 Other Purchased Services	336,000
600 Supplies	266,950
700 Property	93,400
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,499,150</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,205,000
<b>Total Student Transportation Services</b>	<b>\$2,205,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	78,000
200 Personnel Services - Employee Benefits	58,200
600 Supplies	348,000

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Central</b>	<b>\$484,200</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$9,583,350</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	333,100
200 Personnel Services - Employee Benefits	163,000
300 Purchased Professional and Technical Services	113,800
400 Purchased Property Services	70,000
500 Other Purchased Services	71,300
600 Supplies	112,300
700 Property	16,000
800 Other Objects	38,300
<b>Total Student Activities</b>	<b>\$917,800</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$917,800</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	640,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$640,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$640,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	950,000
900 Other Uses of Funds	600,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,550,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,550,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,811,425</b>



**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,300,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	1,550,000	1,700,000
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$2,875,000</b>	<b>\$3,225,000</b>
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**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>\$2,875,000</b>	<b>\$3,225,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	1,550,000	1,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$2,250,000</b>	<b>\$2,400,000</b>

**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>		

**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>		

**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>		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

## 2022-2023 Final General Fund Budget

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**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$2,250,000</b>	<b>\$2,400,000</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>\$2,250,000</b>	<b>\$2,400,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,500,000
0850 Unassigned Fund Balance	212,890
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,712,890</b>
<b>5900 Budgetary Reserve</b>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,712,890</b>