

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 RequiredDate

6-23-22

Secretary of the Board - Original Signature RequiredDate

6-23-22

Chief School Administrator - Original Signature RequiredDate

6-23-22

Jacklyn Hanik(814)255-8710Extn :Contact PersonTelephoneExtensionjch@whsd.orgEmail Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Westmont Hilltop SD	COUNTY : Cambria	AUN : 108118503
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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.

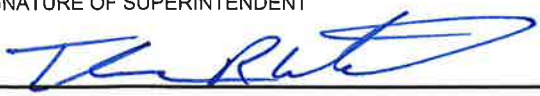
Total Budgeted Expenditures	\$26497020
Ending Unassigned Fund Balance	\$935664
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.53%

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 6/27/22
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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 : Westmont Hilltop SD	County : Cambria	AUN Number : 108118503
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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 <div style="font-size: 1.5em; color: blue;">5/23/2022</div>
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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.	Reserve funds for unanticipated expenses during the fiscal year.
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.	Reserve funds for unanticipated expenses during the fiscal 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.	Reserve funds for known expenses in future years.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	10,000	
0820 Restricted Fund Balance	152,293	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,634,533	
0850 Unassigned Fund Balance	1,637,965	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,272,498</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,640,621	
7000 Revenue from State Sources	8,999,100	
8000 Revenue from Federal Sources	1,512,465	
9000 Other Financing Sources	8,000	
Total Estimated Revenues And Other Financing Sources		<u>\$24,160,186</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,432,684</u>

LEA : 108118503 Westmont Hilltop SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,184,821
6113 Public Utility Realty Taxes	13,000
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	28,000
6150 Current Act 511 Taxes - Proportional Assessments	1,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	910,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	21,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	303,000
6910 Rentals	7,300
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	\$13,640,621
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,513,612
7112 Basic Education Funding-Social Security	380,000
7271 Special Education funds for School-Aged Pupils	1,088,230
7311 Pupil Transportation Subsidy	370,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	240,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	389,765
7505 Ready to Learn Block Grant	177,493
7820 State Share of Retirement Contributions	1,800,000
REVENUE FROM STATE SOURCES	\$8,999,100
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	412,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	33,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	264,918
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	647,547
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,512,465

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	8,000
OTHER FINANCING SOURCES	\$8,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,160,186

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,184,821	
Amount of Tax Relief for Homestead Exclusions	<u>\$389,765</u>	
Total Approx. Tax Revenue:	\$11,574,586	
Approx. Tax Levy for Tax Rate Calculation:	\$12,163,261	
	Cambria	Total

2021-22 Data		
a. Assessed Value	\$136,765,210	\$136,765,210
b. Real Estate Mills	86.2000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$559,411,563	\$559,411,563
d. Assessed Value	\$136,359,430	\$136,359,430
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,789,161	\$11,789,161
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,789,161	\$11,789,161
(f Total * g)		
i. Base Mills Subject to Index	86.2000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$12,163,261	\$12,163,261
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	89.2000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,163,261	\$12,163,261
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,773,496
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,184,821
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,184,821	
Amount of Tax Relief for Homestead Exclusions	<u>\$389,765</u>	
Total Approx. Tax Revenue:	\$11,574,586	
Approx. Tax Levy for Tax Rate Calculation:	\$12,163,261	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	90.1652	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,294,875	\$12,294,875
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	\$1,277.00	
Number of Homestead/Farmstead Properties	3423	3423
Median Assessed Value of Homestead Properties		\$21,640

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,184,821
Amount of Tax Relief for Homestead Exclusions	<u>\$389,765</u>
Total Approx. Tax Revenue:	\$11,574,586
Approx. Tax Levy for Tax Rate Calculation:	\$12,163,261
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$389,765	Lowering RE Tax Rate	\$0	\$389,765
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$389,765

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108118503 Westmont Hilltop SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/28/2022 8:52:16 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	136,359,430	89.2000	12,163,261			95.00000%	
Totals:	136,359,430		12,163,261	- 389,765	= 11,773,496	X 95.00000%	= 11,184,821
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	28,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	28,000	28,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						28,000	28,000
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%	900,000	900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	150,000	150,000
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						1,050,000	1,050,000
Total Act 511, Current Taxes							1,078,000
Act 511 Tax Limit -->				559,411,563	X	12	6,712,939
				Market Value		Mills	(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>									
	Cambria	86.2000	89.2000	3.49%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,960,686
1200 Special Programs - Elementary / Secondary	2,900,992
1300 Vocational Education	1,097,554
1400 Other Instructional Programs - Elementary / Secondary	111,000
1500 Nonpublic School Programs	21,000
Total Instruction	\$14,091,232
2000 Support Services	
2100 Support Services - Students	1,543,470
2200 Support Services - Instructional Staff	440,080
2300 Support Services - Administration	1,369,157
2400 Support Services - Pupil Health	323,814
2500 Support Services - Business	345,500
2600 Operation and Maintenance of Plant Services	2,067,829
2700 Student Transportation Services	1,117,500
2800 Support Services - Central	841,491
2900 Other Support Services	6,000
Total Support Services	\$8,054,841
3000 Operation of Non-Instructional Services	
3200 Student Activities	823,340
3300 Community Services	72,500
Total Operation of Non-Instructional Services	\$895,840
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,835,107
5200 Interfund Transfers - Out	1,120,000
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$3,455,107
Total Estimated Expenditures and Other Financing Uses	\$26,497,020

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,533,855
200 Personnel Services - Employee Benefits	3,404,831
300 Purchased Professional and Technical Services	225,500
400 Purchased Property Services	34,500
500 Other Purchased Services	356,000
600 Supplies	392,000
800 Other Objects	14,000
Total Regular Programs - Elementary / Secondary	\$9,960,686
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,257,272
200 Personnel Services - Employee Benefits	759,470
300 Purchased Professional and Technical Services	457,000
500 Other Purchased Services	379,000
600 Supplies	48,000
800 Other Objects	250
Total Special Programs - Elementary / Secondary	\$2,900,992
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	285,318
200 Personnel Services - Employee Benefits	162,736
500 Other Purchased Services	625,000
600 Supplies	24,500
Total Vocational Education	\$1,097,554
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	101,000
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$111,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,000
Total Nonpublic School Programs	\$21,000
Total Instruction	\$14,091,232
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	894,059
200 Personnel Services - Employee Benefits	618,411
500 Other Purchased Services	11,900
600 Supplies	17,750
800 Other Objects	1,350
Total Support Services - Students	\$1,543,470
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	236,475
200 Personnel Services - Employee Benefits	150,953

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	41,810
500 Other Purchased Services	4,000
600 Supplies	6,200
800 Other Objects	642
Total Support Services - Instructional Staff	\$440,080
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	660,305
200 Personnel Services - Employee Benefits	384,802
300 Purchased Professional and Technical Services	223,000
400 Purchased Property Services	2,500
500 Other Purchased Services	49,800
600 Supplies	30,250
800 Other Objects	18,500
Total Support Services - Administration	\$1,369,157
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	122,865
200 Personnel Services - Employee Benefits	71,449
300 Purchased Professional and Technical Services	107,000
600 Supplies	22,500
Total Support Services - Pupil Health	\$323,814
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	171,837
200 Personnel Services - Employee Benefits	118,163
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	500
500 Other Purchased Services	4,000
600 Supplies	8,500
800 Other Objects	34,000
Total Support Services - Business	\$345,500
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	692,228
200 Personnel Services - Employee Benefits	422,151
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	142,700
500 Other Purchased Services	147,250
600 Supplies	509,500
700 Property	115,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,067,829
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,115,000
600 Supplies	2,500
Total Student Transportation Services	\$1,117,500
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	107,995
200 Personnel Services - Employee Benefits	58,096
300 Purchased Professional and Technical Services	178,000
400 Purchased Property Services	30,000
500 Other Purchased Services	17,400
600 Supplies	450,000
Total Support Services - Central	\$841,491
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$8,054,841
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	387,197
200 Personnel Services - Employee Benefits	112,923
300 Purchased Professional and Technical Services	44,625
400 Purchased Property Services	24,000
500 Other Purchased Services	92,375
600 Supplies	68,200
700 Property	50,000
800 Other Objects	44,020
Total Student Activities	\$823,340
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	71,000
600 Supplies	1,500
Total Community Services	\$72,500
Total Operation of Non-Instructional Services	\$895,840
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,000,107
900 Other Uses of Funds	835,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,835,107
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,120,000
Total Interfund Transfers - Out	\$1,120,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$3,455,107
TOTAL EXPENDITURES	\$26,497,020

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	6,500,000	4,500,000
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	1,400,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	18,000	16,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,278,000	\$5,216,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	1,500,000	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		
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	\$1,500,000	\$1,500,000
TOTAL CASH AND INVESTMENTS	\$9,778,000	\$6,716,000

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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	32,085,000	30,693,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,500,000	1,500,000
0599 Other Noncurrent Liabilities	250,000	250,000
Total General Fund	\$34,585,000	\$33,193,000
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		

<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		

<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		

<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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 Permanent Fund			
Total Long-Term Indebtedness	\$34,585,000	\$33,193,000	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,000,000	2,000,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	40,000
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		
Total Short-Term Payables	\$2,040,000	\$2,040,000
TOTAL INDEBTEDNESS	\$36,625,000	\$35,233,000

Account Description	Amounts
0810 Nonspendable Fund Balance	10,000
0820 Restricted Fund Balance	152,293
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	935,664
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,935,664
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,597,957