

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2022



President of the Board - Original Signature Required



Date 06/23/22



Secretary of the Board - Original Signature Required



Date 06/23/2022



Chief School Administrator - Original Signature Required



Date 6-23-2022

Scott A Chappell

Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Derry Area SD	COUNTY : Westmoreland	AUN : 107651603
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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	\$42372860
Ending Unassigned Fund Balance	\$3397518
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.01%

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

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

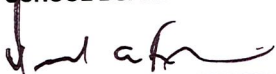
24 PS 6-687(a)(1)

(03/2006)

School District Name : Derry Area SD	County : Westmoreland	AUN Number : 107651603
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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 5/5/2022
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Used for unforeseen and unplanned expenditures, such as special education expenditures, changes in enrollment, etc., as well as for salary/benefit increases as a result of ongoing contract negotiations.
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.	Unexpected major expenditures, including equipment breakdowns, drastic changes in enrollment, unexpected re-assessments in property taxes, and large increases in special education and/or cyber-charter school enrollments
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS increases

<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	1,072,465	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,527,535	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,600,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,968,565	
7000 Revenue from State Sources	20,876,728	
8000 Revenue from Federal Sources	4,797,550	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$40,642,843</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$46,242,843</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,374,875
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6120 Current Per Capita Taxes, Section 679	22,700
6140 Current Act 511 Taxes - Flat Rate Assessments	50,450
6150 Current Act 511 Taxes - Proportional Assessments	1,833,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	638,540
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	743,500
6910 Rentals	17,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	120,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$14,968,565
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,600,000
7112 Basic Education Funding-Social Security	696,310
7160 Tuition for Orphans Subsidy	145,000
7220 Vocational Education	70,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,800,000
7311 Pupil Transportation Subsidy	1,086,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	29,250
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	635,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,222,188
7505 Ready to Learn Block Grant	392,930
7820 State Share of Retirement Contributions	3,161,050
REVENUE FROM STATE SOURCES	\$20,876,728
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	600,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,000
8517 NCLB, Title IV - 21St Century Schools	40,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,036,690
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,776,675
8751 ARP ESSER Learning Loss	44,050
8752 ARP ESSER Summer Programs	45,985
8753 ARP ESSER Afterschool Programs	19,150
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	145,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$4,797,550
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,642,843

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,374,875	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,222,707</u>	
Total Approx. Tax Revenue:	\$12,597,582	
Approx. Tax Levy for Tax Rate Calculation:	\$13,580,857	
	Westmoreland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$147,428,910	\$147,428,910
b. Real Estate Mills	91.8000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$878,768,315	\$878,768,315
d. Assessed Value	\$147,939,620	\$147,939,620
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$13,533,974	\$13,533,974
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$13,533,974	\$13,533,974
(f Total * g)		
i. Base Mills Subject to Index	91.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.04351%	92.04351%
k. Tax Levy Needed	\$13,580,857	\$13,580,857
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	91.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,580,857	\$13,580,857
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,358,150
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,374,875
(n * Est. Pct. Collection)		
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Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,374,875	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,222,707</u>	
Total Approx. Tax Revenue:	\$12,597,582	
Approx. Tax Levy for Tax Rate Calculation:	\$13,580,857	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	96.1146	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,219,157	\$14,219,157
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	\$2,769.00	
Number of Homestead/Farmstead Properties	4822	4822
Median Assessed Value of Homestead Properties		\$15,820

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,374,875
Amount of Tax Relief for Homestead Exclusions	<u>\$1,222,707</u>
Total Approx. Tax Revenue:	\$12,597,582
Approx. Tax Levy for Tax Rate Calculation:	\$13,580,857
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,222,188	Lowering RE Tax Rate	\$0	\$1,222,188
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$519			\$519
Amount of Tax Relief from State/Local Sources				\$1,222,707

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>Percent Collected</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>						
Westmoreland	147,939,620	91.8000	13,580,857				92.04351%		
Totals:	147,939,620		13,580,857	-	1,222,707	=	12,358,150	X	92.04351% = 11,374,875
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					22,700
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		27,000		22,700
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		30,000		27,750
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							57,000		50,450
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%		1,665,000		1,665,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		168,000		168,000
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							1,833,000		1,833,000
Total Act 511, Current Taxes									1,883,450
Act 511 Tax Limit -->					878,768,315	X	12		10,545,220
					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> Westmoreland	91.8000	91.8000	0.00%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,937,120
1200 Special Programs - Elementary / Secondary	5,499,980
1300 Vocational Education	910,250
1400 Other Instructional Programs - Elementary / Secondary	83,765
1500 Nonpublic School Programs	6,000
1800 Pre-Kindergarten	335,515
Total Instruction	\$22,772,630
2000 Support Services	
2100 Support Services - Students	1,359,135
2200 Support Services - Instructional Staff	1,732,185
2300 Support Services - Administration	2,380,760
2400 Support Services - Pupil Health	489,615
2500 Support Services - Business	496,445
2600 Operation and Maintenance of Plant Services	3,905,335
2700 Student Transportation Services	2,530,495
2800 Support Services - Central	168,665
2900 Other Support Services	7,150
Total Support Services	\$13,069,785
3000 Operation of Non-Instructional Services	
3200 Student Activities	858,740
3300 Community Services	27,085
Total Operation of Non-Instructional Services	\$885,825
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,900,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,900,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	2,820,750
5900 Budgetary Reserve	918,870
Total Other Expenditures and Financing Uses	\$3,744,620
Total Estimated Expenditures and Other Financing Uses	\$42,372,860

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,068,755
200 Personnel Services - Employee Benefits	5,504,355
300 Purchased Professional and Technical Services	305,400
400 Purchased Property Services	203,030
500 Other Purchased Services	1,233,735
600 Supplies	601,855
700 Property	12,195
800 Other Objects	7,795
Total Regular Programs - Elementary / Secondary	\$15,937,120
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,504,085
200 Personnel Services - Employee Benefits	1,108,735
300 Purchased Professional and Technical Services	1,044,600
500 Other Purchased Services	1,829,600
600 Supplies	11,850
800 Other Objects	1,110
Total Special Programs - Elementary / Secondary	\$5,499,980
1300 <u>Vocational Education</u>	
500 Other Purchased Services	910,250
Total Vocational Education	\$910,250
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	41,860
200 Personnel Services - Employee Benefits	18,460
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	6,480
600 Supplies	1,865
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	\$83,765
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,000
Total Nonpublic School Programs	\$6,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	165,040
200 Personnel Services - Employee Benefits	108,275
400 Purchased Property Services	12,000
500 Other Purchased Services	9,500
600 Supplies	32,700
700 Property	8,000
Total Pre-Kindergarten	\$335,515
Total Instruction	\$22,772,630
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	582,980
200 Personnel Services - Employee Benefits	362,840
300 Purchased Professional and Technical Services	391,890
400 Purchased Property Services	8,210
500 Other Purchased Services	3,005
600 Supplies	8,445
800 Other Objects	1,765
Total Support Services - Students	\$1,359,135
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	804,890
200 Personnel Services - Employee Benefits	495,420
300 Purchased Professional and Technical Services	53,558
400 Purchased Property Services	58,925
500 Other Purchased Services	28,580
600 Supplies	145,267
700 Property	144,150
800 Other Objects	1,395
Total Support Services - Instructional Staff	\$1,732,185
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,293,970
200 Personnel Services - Employee Benefits	811,360
300 Purchased Professional and Technical Services	101,800
400 Purchased Property Services	21,750
500 Other Purchased Services	88,385
600 Supplies	42,555
700 Property	1,025
800 Other Objects	19,915
Total Support Services - Administration	\$2,380,760
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	197,590
200 Personnel Services - Employee Benefits	152,640
300 Purchased Professional and Technical Services	125,000
500 Other Purchased Services	3,750
600 Supplies	10,635
Total Support Services - Pupil Health	\$489,615
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	261,790
200 Personnel Services - Employee Benefits	225,655
400 Purchased Property Services	1,450
500 Other Purchased Services	3,000
600 Supplies	3,900
800 Other Objects	650
Total Support Services - Business	\$496,445
2600 <u>Operation and Maintenance of Plant Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,528,325
200 Personnel Services - Employee Benefits	1,105,155
300 Purchased Professional and Technical Services	88,260
400 Purchased Property Services	155,410
500 Other Purchased Services	135,530
600 Supplies	722,525
700 Property	167,435
800 Other Objects	2,695
Total Operation and Maintenance of Plant Services	\$3,905,335
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,530,495
Total Student Transportation Services	\$2,530,495
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	38,280
200 Personnel Services - Employee Benefits	21,370
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,250
600 Supplies	105,765
Total Support Services - Central	\$168,665
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,150
Total Other Support Services	\$7,150
Total Support Services	\$13,069,785
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	377,710
200 Personnel Services - Employee Benefits	187,890
300 Purchased Professional and Technical Services	54,900
400 Purchased Property Services	11,400
500 Other Purchased Services	103,515
600 Supplies	100,685
700 Property	11,140
800 Other Objects	11,500
Total Student Activities	\$858,740
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	3,085
600 Supplies	2,000
800 Other Objects	15,000
Total Community Services	\$27,085
Total Operation of Non-Instructional Services	\$885,825
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,900,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,900,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,900,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,820,750
Total Interfund Transfers - Out	\$2,820,750
5900 <u>Budgetary Reserve</u>	
800 Other Objects	918,870
Total Budgetary Reserve	\$918,870
Total Other Expenditures and Financing Uses	\$3,744,620
TOTAL EXPENDITURES	\$42,372,860

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,000,000	7,000,000
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	13,804	
Other Capital Projects Fund	1,660,655	1,566,535
Debt Service Fund	1,368,400	1,368,400
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	1,700	1,550
Pension Trust Fund		
Activity Fund	210,400	190,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,274,959	\$10,146,485

<u>Long-Term Investments</u>	<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	\$10,274,959	\$10,146,485

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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	13,050,000	10,980,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,121,341	1,121,341
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,614,619	6,614,619
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,785,960	\$18,715,960
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		

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	\$20,785,960	\$18,715,960	

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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$20,785,960	\$18,715,960

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	472,465
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,397,518
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,869,983
5900 Budgetary Reserve	918,870
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,788,853