

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required

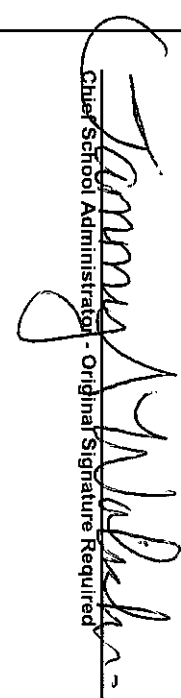
Date

6/20/2022

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

6/20/2022

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

6/20/2022

Wayne Wismar

(724)850-2238

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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 : Hempfield Area SD	COUNTY : Westmoreland	AUN : 107653802
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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 ☒

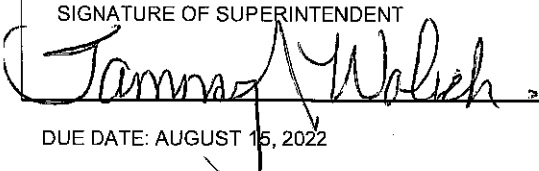
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$100935395
Ending Unassigned Fund Balance	\$14736397
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.59%

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 6/20/2022
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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)

<b>School District Name :</b> Hempfield Area SD	<b>County :</b> Westmoreland	<b>AUN Number :</b> 107653602
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/16/2022
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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>
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.	Policy 620 sets a desired range of Unassigned Fund Balance as a percentage of total GF expenditures. Adjustments are considered after completion of the independent financial audit. Unassigned Fund Balance provides for unplanned expenses and variances.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance has been funded for future employee benefits, i.e. PSERS, health care.

<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	900,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,736,397	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,736,397</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	60,903,703	
7000 Revenue from State Sources	37,742,201	
8000 Revenue from Federal Sources	4,154,283	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$102,800,187</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$117,536,584</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	49,069,247
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	57,800
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	250,000
6150 Current Act 511 Taxes - Proportional Assessments	7,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,775,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	51,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	951,300
6910 Rentals	374,156
6940 Tuition from Patrons	215,000
6970 Services Provided Other Funds	20,000
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$60,903,703</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	19,780,720
7112 Basic Education Funding-Social Security	1,626,211
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	3,770,001
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	1,297,390
7312 Nonpublic and Charter School Pupil Transportation Subsidy	92,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	977,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	105,690
7340 State Property Tax Reduction Allocation	1,588,247
7505 Ready to Learn Block Grant	707,433
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	3,000
7820 State Share of Retirement Contributions	7,469,509
<b>REVENUE FROM STATE SOURCES</b>	<b>\$37,742,201</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	765,510
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	137,192

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,001,581
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,154,283</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>102,800,187</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,069,247	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,588,545</u>	
Total Approx. Tax Revenue:	\$50,657,792	
Approx. Tax Levy for Tax Rate Calculation:	\$52,985,918	
	Westmoreland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$633,272,210	\$633,272,210
b. Real Estate Mills	83.4600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,481,462,615	\$3,481,462,615
d. Assessed Value	\$634,866,020	\$634,866,020
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$52,852,899	\$52,852,899
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$52,852,899	\$52,852,899
(f Total * g)		
i. Base Mills Subject to Index	83.4600	
(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	95.47034%	95.47034%
k. Tax Levy Needed	\$52,985,918	\$52,985,918
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	83.4600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,985,918	\$52,985,918
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,397,373
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,069,247
(n * Est. Pct. Collection)		
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Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,069,247	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,588,545</u>	
Total Approx. Tax Revenue:	\$50,657,792	
Approx. Tax Levy for Tax Rate Calculation:	\$52,985,918	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	86.8818	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,158,303	\$55,158,303
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	\$1,420.00	
Number of Homestead/Farmstead Properties	13405	13405
Median Assessed Value of Homestead Properties		\$22,450

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,069,247
Amount of Tax Relief for Homestead Exclusions	<u>\$1,588,545</u>
Total Approx. Tax Revenue:	\$50,657,792
Approx. Tax Levy for Tax Rate Calculation:	\$52,985,918
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,588,247	Lowering RE Tax Rate	\$0	\$1,588,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$298			\$298
Amount of Tax Relief from State/Local Sources				\$1,588,545

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Westmoreland	634,866,020	83.4600	52,985,918			95.47034%		
<b>Totals:</b>	<b>634,866,020</b>		<b>52,985,918</b>	-	1,588,545	=	51,397,373 X 95.47034% = 49,069,247	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			120,000	
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	120,000	120,000	
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	130,000	130,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>250,000</b>	<b>250,000</b>	
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%	6,800,000	6,800,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,000,000	1,000,000	
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	
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>7,800,000</b>	<b>7,800,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>8,050,000</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>3,481,462,615</b>	<b>X</b>	<b>12</b>	<b>41,777,551</b>	
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

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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	83.4600	83.4600	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	51,713,251
1200 Special Programs - Elementary / Secondary	12,427,968
1300 Vocational Education	1,285,459
1400 Other Instructional Programs - Elementary / Secondary	148,203
<b>Total Instruction</b>	<b>\$65,574,881</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,378,192
2200 Support Services - Instructional Staff	2,856,393
2300 Support Services - Administration	5,008,236
2400 Support Services - Pupil Health	955,312
2500 Support Services - Business	747,091
2600 Operation and Maintenance of Plant Services	8,377,704
2700 Student Transportation Services	4,359,579
2800 Support Services - Central	110,000
<b>Total Support Services</b>	<b>\$25,792,507</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,891,950
3300 Community Services	18,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,909,950</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,515,349
5200 Interfund Transfers - Out	7,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,522,849</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$102,800,187</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	28,741,149
200 Personnel Services - Employee Benefits	17,340,771
300 Purchased Professional and Technical Services	377,582
400 Purchased Property Services	141,747
500 Other Purchased Services	3,093,910
600 Supplies	1,805,307
700 Property	202,035
800 Other Objects	10,750
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$51,713,251</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,058,673
200 Personnel Services - Employee Benefits	3,445,466
300 Purchased Professional and Technical Services	2,761,200
400 Purchased Property Services	2,500
500 Other Purchased Services	997,462
600 Supplies	150,267
700 Property	9,600
800 Other Objects	2,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,427,968</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,269,459
600 Supplies	15,000
<b>Total Vocational Education</b>	<b>\$1,285,459</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	13,203
500 Other Purchased Services	105,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$148,203</b>
<b>Total Instruction</b>	<b>\$65,574,881</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,079,791
200 Personnel Services - Employee Benefits	1,232,151
300 Purchased Professional and Technical Services	18,550
400 Purchased Property Services	4,900
500 Other Purchased Services	8,150
600 Supplies	32,500
800 Other Objects	2,150
<b>Total Support Services - Students</b>	<b>\$3,378,192</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,113,864

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Description	Amount
200 Personnel Services - Employee Benefits	653,750
300 Purchased Professional and Technical Services	905,042
400 Purchased Property Services	30,000
500 Other Purchased Services	25,220
600 Supplies	122,467
800 Other Objects	6,050
<b>Total Support Services - Instructional Staff</b>	<b>\$2,856,393</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,779,722
200 Personnel Services - Employee Benefits	1,657,609
300 Purchased Professional and Technical Services	371,000
400 Purchased Property Services	1,000
500 Other Purchased Services	77,400
600 Supplies	84,110
800 Other Objects	37,395
<b>Total Support Services - Administration</b>	<b>\$5,008,236</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	530,923
200 Personnel Services - Employee Benefits	412,629
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	250
500 Other Purchased Services	1,500
600 Supplies	6,010
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$955,312</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	367,336
200 Personnel Services - Employee Benefits	237,005
300 Purchased Professional and Technical Services	57,750
400 Purchased Property Services	44,500
500 Other Purchased Services	20,000
600 Supplies	13,500
800 Other Objects	7,000
<b>Total Support Services - Business</b>	<b>\$747,091</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,125,301
200 Personnel Services - Employee Benefits	2,221,203
400 Purchased Property Services	1,073,950
500 Other Purchased Services	210,600
600 Supplies	1,639,550
700 Property	101,600
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,377,704</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	5,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,017,079
600 Supplies	337,500
<b>Total Student Transportation Services</b>	<b>\$4,359,579</b>
<b>2800 <u>Support Services - Central</u></b>	
400 Purchased Property Services	110,000
<b>Total Support Services - Central</b>	<b>\$110,000</b>
<b>Total Support Services</b>	<b>\$25,792,507</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	903,519
200 Personnel Services - Employee Benefits	440,781
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	20,850
500 Other Purchased Services	223,000
600 Supplies	146,000
700 Property	15,000
800 Other Objects	22,800
<b>Total Student Activities</b>	<b>\$1,891,950</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	18,000
<b>Total Community Services</b>	<b>\$18,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,909,950</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,221,606
900 Other Uses of Funds	8,293,743
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,515,349</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	7,500
<b>Total Interfund Transfers - Out</b>	<b>\$7,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,522,849</b>
<b>TOTAL EXPENDITURES</b>	<b>\$102,800,187</b>



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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	24,900,000	24,900,000
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	110,000,000	98,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	530,000	275,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	170,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$135,600,000	\$123,325,000

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		

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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	\$135,600,000	\$123,325,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	142,070	133,850
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	39,187	
0540 Accumulated Compensated Absences	1,304,427	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	21,500,000	22,800,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$22,985,684</b>	<b>\$24,233,850</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		

<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>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
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	\$22,985,684	\$24,233,850	

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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	\$22,985,684	\$24,233,850



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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	157,262	21,445
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$157,262</b>	<b>\$21,445</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$157,262</b>	<b>\$21,445</b>

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>			
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Regular Programs - Elementary / Secondary</b>			
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Special Programs - Elementary / Secondary</b>			
<b>1300 <u>Vocational Education</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Vocational Education</b>			
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services		157,262	21,445
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$157,262</b>	<b>\$21,445</b>
<b>1500 <u>Nonpublic School Programs</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$157,262</b>	<b>\$21,445</b>
<b>TOTAL EXPENDITURES</b>	<b>\$157,262</b>	<b>\$21,445</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	900,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,736,397
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,736,397
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,636,397