

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Autumn Fiscus

Contact Person

autumn.fiscus@hasdtigers.com

Email Address



Date



Date



Date

(814)696-4454

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hollidaysburg Area SD	COUNTY : Blair	AUN : 108073503
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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.

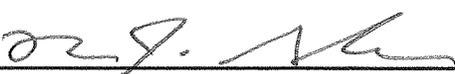
Total Budgeted Expenditures	\$55071582
Ending Unassigned Fund Balance	\$1375625
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.49%

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 6-16-22
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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 : Hollidaysburg Area SD	County : Blair	AUN Number : 108073503
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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 <i>Mark J. Stach</i>	DATE 5/4/2022
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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.	Budgetary reserve for unexpected expenses
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.	District Operating Obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement and Capital Reserve Costs

<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	415,538	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,288,662	
0840 Assigned Fund Balance	183,429	
0850 Unassigned Fund Balance	3,798,740	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,270,831</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,390,451	
7000 Revenue from State Sources	22,376,611	
8000 Revenue from Federal Sources	1,125,255	
9000 Other Financing Sources	7,000	
Total Estimated Revenues And Other Financing Sources		<u>\$51,899,317</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$60,170,148</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	21,559,353
6112 Interim Real Estate Taxes	68,443
6113 Public Utility Realty Taxes	25,305
6114 Payments in Lieu of Current Taxes - State / Local	14,041
6120 Current Per Capita Taxes, Section 679	68,525
6140 Current Act 511 Taxes - Flat Rate Assessments	198,182
6150 Current Act 511 Taxes - Proportional Assessments	3,956,567
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,085,174
6500 Earnings on Investments	188,089
6700 Revenues from LEA Activities	149,441
6800 Revenues from Intermediary Sources / Pass-Through Funds	556,480
6910 Rentals	35,408
6920 Contributions and Donations from Private Sources	3,401
6940 Tuition from Patrons	398,468
6970 Services Provided Other Funds	5,400
6990 Refunds and Other Miscellaneous Revenue	78,174

REVENUE FROM LOCAL SOURCES \$28,390,451

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,677,353
7112 Basic Education Funding-Social Security	861,608
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	2,295,161
7311 Pupil Transportation Subsidy	884,574
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,188
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	430,619
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,964
7340 State Property Tax Reduction Allocation	716,274
7505 Ready to Learn Block Grant	421,318
7820 State Share of Retirement Contributions	3,889,552

REVENUE FROM STATE SOURCES \$22,376,611

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	658,927
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	107,324
8517 NCLB, Title IV - 21st Century Schools	44,543

Amount

REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	62,586
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	231,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,375
REVENUE FROM FEDERAL SOURCES	\$1,125,255
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	7,000
OTHER FINANCING SOURCES	\$7,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,899,317

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,559,353
Amount of Tax Relief for Homestead Exclusions	<u>\$716,274</u>
Total Approx. Tax Revenue:	\$22,275,627
Approx. Tax Levy for Tax Rate Calculation:	\$23,460,376

Blair

Total

2021-22 Data		
a. Assessed Value	\$2,437,797,826	\$2,437,797,826
b. Real Estate Mills	9.4326	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,900,520,333	\$1,900,520,333
d. Assessed Value	\$2,456,455,226	\$2,456,455,226
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$22,994,772	\$22,994,772
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$22,994,772	\$22,994,772
(f Total * g)		
i. Base Mills Subject to Index	9.4326	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.79096%	94.79096%
k. Tax Levy Needed	\$23,460,376	\$23,460,376
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	9.5505	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,460,376	\$23,460,376
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,744,102
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,559,353
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,559,353	
Amount of Tax Relief for Homestead Exclusions	<u>\$716,274</u>	
Total Approx. Tax Revenue:	\$22,275,627	
Approx. Tax Levy for Tax Rate Calculation:	\$23,460,376	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.8287	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,143,761	\$24,143,761
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	\$11,342.00	
Number of Homestead/Farmstead Properties	6733	6733
Median Assessed Value of Homestead Properties		\$166,800

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,559,353
Amount of Tax Relief for Homestead Exclusions	<u>\$716,274</u>
Total Approx. Tax Revenue:	\$22,275,627
Approx. Tax Levy for Tax Rate Calculation:	\$23,460,376

	Blair	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$716,274	Lowering RE Tax Rate	\$0	\$716,274
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$716,274

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Blair	2,456,455,226	9.5505	23,460,376			94.79096%	
Totals:	2,456,455,226		23,460,376	716,274 =	22,744,102 X	94.79096% =	21,559,353

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		68,525
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	93,225
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	104,957
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 198,182 198,182

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,499,007	3,499,007
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	457,560	457,560
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 3,956,567 3,956,567

Total Act 511, Current Taxes 4,154,749

Act 511 Tax Limit -->	1,900,520,333 X	12	22,806,244
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Blair	9.4326	9.5505	1.25%	Yes	4.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,763,693
1200 Special Programs - Elementary / Secondary	7,587,677
1300 Vocational Education	1,409,898
1400 Other Instructional Programs - Elementary / Secondary	383,072
1500 Nonpublic School Programs	31,925
Total Instruction	\$32,176,265
2000 Support Services	
2100 Support Services - Students	1,707,571
2200 Support Services - Instructional Staff	2,669,074
2300 Support Services - Administration	3,674,260
2400 Support Services - Pupil Health	581,154
2500 Support Services - Business	1,152,565
2600 Operation and Maintenance of Plant Services	5,149,365
2700 Student Transportation Services	2,370,200
2800 Support Services - Central	93,404
2900 Other Support Services	16,184
Total Support Services	\$17,413,777
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,267,554
3300 Community Services	99,858
Total Operation of Non-Instructional Services	\$1,367,412
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,690,628
5200 Interfund Transfers - Out	173,500
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$4,114,128
Total Estimated Expenditures and Other Financing Uses	\$55,071,582

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,323,882
200 Personnel Services - Employee Benefits	8,910,775
300 Purchased Professional and Technical Services	362,400
400 Purchased Property Services	54,683
500 Other Purchased Services	752,505
600 Supplies	325,793
700 Property	28,852
800 Other Objects	4,803
Total Regular Programs - Elementary / Secondary	\$22,763,693
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,415,307
200 Personnel Services - Employee Benefits	2,218,625
300 Purchased Professional and Technical Services	527,533
400 Purchased Property Services	1,151
500 Other Purchased Services	1,386,567
600 Supplies	37,914
800 Other Objects	580
Total Special Programs - Elementary / Secondary	\$7,587,677
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	18,964
200 Personnel Services - Employee Benefits	17,630
500 Other Purchased Services	1,373,304
Total Vocational Education	\$1,409,898
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	85,877
200 Personnel Services - Employee Benefits	37,415
300 Purchased Professional and Technical Services	137,977
400 Purchased Property Services	251
500 Other Purchased Services	120,741
600 Supplies	655
800 Other Objects	156
Total Other Instructional Programs - Elementary / Secondary	\$383,072
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	31,925
Total Nonpublic School Programs	\$31,925
Total Instruction	\$32,176,265
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	986,798
200 Personnel Services - Employee Benefits	633,043
300 Purchased Professional and Technical Services	66,520
400 Purchased Property Services	2,112

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,481
600 Supplies	10,907
800 Other Objects	1,710
Total Support Services - Students	\$1,707,571
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	873,448
200 Personnel Services - Employee Benefits	777,492
300 Purchased Professional and Technical Services	99,064
400 Purchased Property Services	1,151
500 Other Purchased Services	180,980
600 Supplies	291,104
700 Property	445,000
800 Other Objects	835
Total Support Services - Instructional Staff	\$2,669,074
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,789,732
200 Personnel Services - Employee Benefits	1,420,249
300 Purchased Professional and Technical Services	187,297
400 Purchased Property Services	9,663
500 Other Purchased Services	156,643
600 Supplies	49,358
800 Other Objects	61,318
Total Support Services - Administration	\$3,674,260
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	232,887
200 Personnel Services - Employee Benefits	179,211
300 Purchased Professional and Technical Services	160,319
400 Purchased Property Services	1,088
500 Other Purchased Services	1,250
600 Supplies	6,399
Total Support Services - Pupil Health	\$581,154
2500 Support Services - Business	
100 Personnel Services - Salaries	323,907
200 Personnel Services - Employee Benefits	267,393
300 Purchased Professional and Technical Services	80,651
400 Purchased Property Services	3,701
500 Other Purchased Services	12,326
600 Supplies	3,926
800 Other Objects	460,661
Total Support Services - Business	\$1,152,565
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,923,236
200 Personnel Services - Employee Benefits	1,484,145
300 Purchased Professional and Technical Services	111,232
400 Purchased Property Services	260,239

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	175,858
600 Supplies	1,134,040
700 Property	60,000
800 Other Objects	615
Total Operation and Maintenance of Plant Services	\$5,149,365
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	43,947
200 Personnel Services - Employee Benefits	31,483
500 Other Purchased Services	2,284,152
600 Supplies	5,160
700 Property	5,318
800 Other Objects	140
Total Student Transportation Services	\$2,370,200
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	51,433
200 Personnel Services - Employee Benefits	41,971
Total Support Services - Central	\$93,404
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,184
Total Other Support Services	\$16,184
Total Support Services	\$17,413,777
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	638,235
200 Personnel Services - Employee Benefits	326,427
300 Purchased Professional and Technical Services	47,833
500 Other Purchased Services	124,652
600 Supplies	80,395
700 Property	5,149
800 Other Objects	44,863
Total Student Activities	\$1,267,554
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	34,335
400 Purchased Property Services	5,570
600 Supplies	17,435
800 Other Objects	42,518
Total Community Services	\$99,858
Total Operation of Non-Instructional Services	\$1,367,412
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	700,628
900 Other Uses of Funds	2,990,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,690,628

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	173,500
Total Interfund Transfers - Out	\$173,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$4,114,128
TOTAL EXPENDITURES	\$55,071,582

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- 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

6,692,012

6,752,512

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,692,012	\$6,752,512
TOTAL CASH AND INVESTMENTS	\$6,692,012	\$6,752,512

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	24,335,000	21,365,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,015,500	1,018,750
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,342,203	11,742,203
0599 Other Noncurrent Liabilities		
Total General Fund	\$36,692,703	\$34,125,953

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>
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- 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		
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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		
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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		
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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		
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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

	29,454	30,145
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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)	85,100	85,850
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$114,554	\$115,995

Child Care Operations Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		

Other Enterprise Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		

Internal Service Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Private Purpose Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$36,807,257	\$34,241,948

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$36,807,257	\$34,241,948
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	265	38,765
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$265	\$38,765
2000 Support Services		
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		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	14	2,077
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$14	\$2,077
Total Estimated Expenditures and Other Financing Uses	\$279	\$40,842

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	147	21,568
200 Personnel Services - Employee Benefits	94	13,776
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	11	1,579
600 Supplies	13	1,842
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$265	\$38,765
1200 <u>Special Programs - Elementary / Secondary</u>		
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		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
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		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
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		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<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		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
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		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
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		
Total Pre-Kindergarten		
Total Instruction	\$265	\$38,765
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds	14	2,077
Total Debt Service / Other Expenditures and Financing Uses	\$14	\$2,077
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 Budgetary Reserve		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$14	\$2,077
TOTAL EXPENDITURES	\$279	\$40,842

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$36	\$5,233
TOTAL REVENUES	\$36	\$5,233

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	6	950
7820 State Share of Retirement Contributions	30	4,283
Total Revenue from State Sources	\$36	\$5,233
TOTAL REVENUES	\$36	\$5,233

Account Description	Amounts
0810 Nonspendable Fund Balance	415,538
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,722,941
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,375,625
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,098,566
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,764,104