

# 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

Secretary of the Board - Original Signature Required

  
Secretary of the Board - Original Signature Required

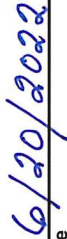
  
Chief School Administrator - Original Signature Required

Matthew R Gibson

Contact Person

mgibson@huntsd.org

Email Address

  
Date 6/20/2022

  
Date 6/20/2022

  
Date 6/20/2022

(814)641-2120 Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Huntingdon Area SD	COUNTY : Huntingdon	AUN : 111312503
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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.

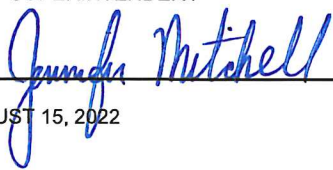
Total Budgeted Expenditures	\$34269358
Ending Unassigned Fund Balance	\$1105760
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.22%

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> Huntingdon Area SD	<b>County :</b> Huntingdon	<b>AUN Number :</b> 111312503
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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> 
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5280	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2400, Object 100: \$138,821.00</div> <div>Function 2400, Object 200: \$144,024.00</div>	Includes Tuition reimbursement (240) as required by collective bargaining agreement.
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$5,000.00</div> <div>Function 2800, Object 200: \$13,611.00</div>	Staff development services, non-instructional, non-certified staff costs associated with staff development and training of the non-instructional and non-certified staff, including tuition reimbursement (240)
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 operating contingencies such as unexpected building cost.
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.	Unassigned fund balance is to be used for any unforeseen or unplanned expenditures as well as for cashflow if needed. Balance is minimal.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Used for any unforeseen or unplanned expenditures. Ending balance in minimal

ITEM	AMOUNTS	
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		
0840 Assigned Fund Balance	1,618,945	
0850 Unassigned Fund Balance	1,529,830	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,148,775</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,887,859	
7000 Revenue from State Sources	16,016,919	
8000 Revenue from Federal Sources	3,940,510	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$33,845,288</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$36,994,063</u>

LEA : 111312503     Huntingdon Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,742,657
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	72,500
6115 Payments in Lieu of Current Taxes - Federal	769,500
6120 Current Per Capita Taxes, Section 679	37,500
6130 Current Taxpayer Relief Taxes - Proportional Assessments	1,180,900
6140 Current Act 511 Taxes - Flat Rate Assessments	95,000
6150 Current Act 511 Taxes - Proportional Assessments	1,268,400
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	48,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	502,802
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	136,600
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,887,859</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,572,650
7112 Basic Education Funding-Social Security	520,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,516,778
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	1,643,884
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	846,569
7505 Ready to Learn Block Grant	334,138
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	900
7820 State Share of Retirement Contributions	2,350,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,016,919</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	598,357
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,625
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	45,675
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,043,902
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,919,994
8751 ARP ESSER Learning Loss	109,969

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
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Printed 3/3/2023 10:13:14 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8752 ARP ESSER Summer Programs	21,994	
8753 ARP ESSER Afterschool Programs	21,994	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,000	
REVENUE FROM FEDERAL SOURCES	\$3,940,510	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,845,288	

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,742,657	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,838,286</u>	
Total Approx. Tax Revenue:	\$11,580,943	
Approx. Tax Levy for Tax Rate Calculation:	\$12,723,936	
	Huntingdon	Total

2021-22 Data		
a. Assessed Value	\$251,508,640	\$251,508,640
b. Real Estate Mills	48.3732	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,067,351,366	\$1,067,351,366
d. Assessed Value	\$251,710,400	\$251,710,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,166,278	\$12,166,278
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,166,278	\$12,166,278
(f Total * g)		
i. Base Mills Subject to Index	48.3732	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%
k. Tax Levy Needed	\$12,723,936	\$12,723,936
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	50.5499	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,723,936	\$12,723,936
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,885,650
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,742,657
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,742,657	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,838,286</u>	
Total Approx. Tax Revenue:	\$11,580,943	
Approx. Tax Levy for Tax Rate Calculation:	\$12,723,936	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.5499	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,723,936	\$12,723,936
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	\$8,266.00	
Number of Homestead/Farmstead Properties	4465	4465
Median Assessed Value of Homestead Properties		\$27,440

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,742,657
Amount of Tax Relief for Homestead Exclusions	<u>\$1,838,286</u>
Total Approx. Tax Revenue:	\$11,580,943
Approx. Tax Levy for Tax Rate Calculation:	\$12,723,936
	Huntingdon

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$991,717	Lowering RE Tax Rate	\$0	\$991,717
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$846,569	Lowering RE Tax Rate	\$0	\$846,569
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,838,286

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>					
Huntingdon	251,710,400	50.5499	12,723,936				89.50000%	
<b>Totals:</b>	<b>251,710,400</b>		<b>12,723,936</b>	-	1,838,286	=	10,885,650	X
							89.50000%	=
								9,742,657
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				37,500
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6131	Current Act 1 Earned Income Taxes			0.500%	0.000%	1,180,900		1,180,900
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>						<b>1,180,900</b>		<b>1,180,900</b>
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	42,000		42,000
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	53,000		53,000
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>95,000</b>		<b>95,000</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%	1,180,900		1,180,900
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	87,500		87,500
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>1,268,400</b>		<b>1,268,400</b>
<b>Total Act 511, Current Taxes</b>								<b>1,363,400</b>
				<b>Act 511 Tax Limit --&gt;</b>	<b>1,067,351,366</b>	<b>X</b>	<b>12</b>	<b>12,808,216</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> Huntingdon	48.3732	50.5499	4.50%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.500%	0.500%	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,981,662
1200 Special Programs - Elementary / Secondary	6,578,245
1300 Vocational Education	1,090,567
1400 Other Instructional Programs - Elementary / Secondary	811,513
1800 Pre-Kindergarten	184,319
<b>Total Instruction</b>	<b>\$20,646,306</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,142,174
2200 Support Services - Instructional Staff	1,085,816
2300 Support Services - Administration	2,080,266
2400 Support Services - Pupil Health	301,268
2500 Support Services - Business	515,330
2600 Operation and Maintenance of Plant Services	2,659,795
2700 Student Transportation Services	2,270,000
2800 Support Services - Central	26,011
<b>Total Support Services</b>	<b>\$10,080,660</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	703,214
<b>Total Operation of Non-Instructional Services</b>	<b>\$703,214</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,364,178
5200 Interfund Transfers - Out	175,000
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,839,178</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,269,358</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	5,791,411
200 Personnel Services - Employee Benefits	4,302,557
300 Purchased Professional and Technical Services	413,500
400 Purchased Property Services	8,700
500 Other Purchased Services	1,342,141
600 Supplies	107,058
700 Property	14,895
800 Other Objects	1,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,981,662</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,377,367
200 Personnel Services - Employee Benefits	1,924,921
300 Purchased Professional and Technical Services	312,000
500 Other Purchased Services	1,931,113
600 Supplies	32,728
700 Property	116
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,578,245</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	222,140
200 Personnel Services - Employee Benefits	178,184
500 Other Purchased Services	643,027
600 Supplies	41,018
700 Property	5,500
800 Other Objects	698
<b>Total Vocational Education</b>	<b>\$1,090,567</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	221,575
200 Personnel Services - Employee Benefits	145,225
300 Purchased Professional and Technical Services	369,500
500 Other Purchased Services	1,500
600 Supplies	73,713
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$811,513</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	88,431
200 Personnel Services - Employee Benefits	71,677
500 Other Purchased Services	14,500
600 Supplies	9,711
<b>Total Pre-Kindergarten</b>	<b>\$184,319</b>
<b>Total Instruction</b>	<b>\$20,646,306</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	598,671

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	408,562
300 Purchased Professional and Technical Services	120,000
500 Other Purchased Services	4,550
600 Supplies	10,391
<b>Total Support Services - Students</b>	<b>\$1,142,174</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	339,145
200 Personnel Services - Employee Benefits	234,018
500 Other Purchased Services	200
600 Supplies	507,653
800 Other Objects	4,800
<b>Total Support Services - Instructional Staff</b>	<b>\$1,085,816</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,051,035
200 Personnel Services - Employee Benefits	709,669
300 Purchased Professional and Technical Services	148,700
400 Purchased Property Services	11,400
500 Other Purchased Services	44,740
600 Supplies	106,422
800 Other Objects	8,300
<b>Total Support Services - Administration</b>	<b>\$2,080,266</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	138,821
200 Personnel Services - Employee Benefits	144,024
300 Purchased Professional and Technical Services	15,000
600 Supplies	3,423
<b>Total Support Services - Pupil Health</b>	<b>\$301,268</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	200,648
200 Personnel Services - Employee Benefits	154,182
300 Purchased Professional and Technical Services	72,500
400 Purchased Property Services	5,000
500 Other Purchased Services	12,000
600 Supplies	58,000
800 Other Objects	13,000
<b>Total Support Services - Business</b>	<b>\$515,330</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	788,192
200 Personnel Services - Employee Benefits	629,603
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	250,000
500 Other Purchased Services	155,000
600 Supplies	730,000
700 Property	46,500
800 Other Objects	500

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,659,795</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	12,500
500 Other Purchased Services	2,250,000
600 Supplies	7,500
<b>Total Student Transportation Services</b>	<b>\$2,270,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	13,611
300 Purchased Professional and Technical Services	5,600
500 Other Purchased Services	1,800
<b>Total Support Services - Central</b>	<b>\$26,011</b>
<b>Total Support Services</b>	<b>\$10,080,660</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	288,037
200 Personnel Services - Employee Benefits	129,933
300 Purchased Professional and Technical Services	83,870
400 Purchased Property Services	27,194
500 Other Purchased Services	80,280
600 Supplies	70,950
700 Property	8,500
800 Other Objects	14,450
<b>Total Student Activities</b>	<b>\$703,214</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$703,214</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,364,178
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,364,178</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	175,000
<b>Total Interfund Transfers - Out</b>	<b>\$175,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,839,178</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,269,358</b>



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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	5,300,000	4,875,000
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	2,313,052	1,913,052
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	99,500	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	67,500	65,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,780,052	\$6,928,052

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	\$7,780,052	\$6,928,052

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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	31,710,000	28,319,649
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	825,000	810,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	5,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$37,535,000</b>	<b>\$34,129,649</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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 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 Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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 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 Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$37,535,000</b>	<b>\$34,129,649</b>	

<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	\$37,535,000	\$34,129,649



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,618,945
0850 Unassigned Fund Balance	1,105,760
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,724,705
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,024,705