

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/04/2022

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jeffrey S Wagner

(814)887-5543

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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 : Smethport Area SD	COUNTY : McKean	AUN : 109427503
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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	\$17645232
Ending Unassigned Fund Balance	\$1624522
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.20%

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
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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> Smethport Area SD	<b>County :</b> McKean	<b>AUN Number :</b> 109427503
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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> 5/9/22
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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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$203,278.00 Function 2200, Object 200: \$214,496.00</p>	<p>When the state account code changed for teacher tuition reimbursement to the 2200's it allowed the 200 benefits (including tuition) to be higher than the 100 salaries. Our teacher tuition expenses exceed the salaries of 2 professionals &amp; 1 support staff.</p>
5290	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2500, Object 100: \$144,364.00 Function 2500, Object 200: \$161,954.00</p>	<p>One staff retiring in the Business Office and they are entitled to a retirement incentive. This is driving the cost of 200's greater than 100's salaries. The Other Post Employment Benefit account code is greater than the salaries.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary Reserve is used to cover unanticipated expenses like higher special education expenses, high utility bills, and unanticipated COVID-19 Costs.</p>
8080	<p>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.</p>	<p>Unassigned Fund balance is used to provide cash flow during low revenue periods. The district would be forced to borrow money each May if it were not for the fund balance to cover expenses that occur before the June 1st Basic Education Subsidy is receive</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed Fund Balance is uses to offset the increases in PSERS, to make up for loss real estate tax revenue when 2% of our tax base was turned into State Forestlands and removed from the tax rolls, and offset debt service due to the lack of PlanCon.</p>

<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	40,915	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,609,170	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,624,522	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,233,692</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	4,666,387	
7000 Revenue from State Sources	10,618,378	
8000 Revenue from Federal Sources	2,160,920	
9000 Other Financing Sources	199,547	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$17,645,232</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$21,878,924</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,124,078
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	106,780
6115 Payments in Lieu of Current Taxes - Federal	22,000
6120 Current Per Capita Taxes, Section 679	11,765
6140 Current Act 511 Taxes - Flat Rate Assessments	11,765
6150 Current Act 511 Taxes - Proportional Assessments	540,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	340,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	464,000
6990 Refunds and Other Miscellaneous Revenue	10,999

**REVENUE FROM LOCAL SOURCES \$4,666,387**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,926,176
7112 Basic Education Funding-Social Security	340,000
7160 Tuition for Orphans Subsidy	43,493
7271 Special Education funds for School-Aged Pupils	766,144
7311 Pupil Transportation Subsidy	403,757
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,155
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,629
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,900
7340 State Property Tax Reduction Allocation	397,802
7505 Ready to Learn Block Grant	185,322
7820 State Share of Retirement Contributions	1,510,000

**REVENUE FROM STATE SOURCES \$10,618,378**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,129
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,648
8517 NCLB, Title IV - 21st Century Schools	23,340
8519 NCLB, Title VI - Flexibility and Accountability	16,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	645,830
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	941,658
8751 ARP ESSER Learning Loss	69,215

Amount

**REVENUE FROM FEDERAL SOURCES**

8752 ARP ESSER Summer Programs	30,000
8753 ARP ESSER Afterschool Programs	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,100

**REVENUE FROM FEDERAL SOURCES \$2,160,920**

**OTHER FINANCING SOURCES**

9800 Intrafund Transfers In	199,547
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**OTHER FINANCING SOURCES \$199,547**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 17,645,232**

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,124,078
Amount of Tax Relief for Homestead Exclusions	<u>\$397,802</u>
Total Approx. Tax Revenue:	\$3,521,880
Approx. Tax Levy for Tax Rate Calculation:	\$3,947,891

Mckean

Total

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<b>2021-22 Data</b>		
a. Assessed Value	\$198,392,520	\$198,392,520
b. Real Estate Mills	19.6900	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$216,895,961	\$216,895,961
d. Assessed Value	\$200,502,330	\$200,502,330
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$3,906,349	\$3,906,349
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,906,349	\$3,906,349
(f Total * g)		
i. Base Mills Subject to Index	19.6900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$3,947,891	\$3,947,891
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>19.6900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,947,891	\$3,947,891
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,550,089
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,124,078
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,124,078	
Amount of Tax Relief for Homestead Exclusions	<u>\$397,802</u>	
Total Approx. Tax Revenue:	\$3,521,880	
Approx. Tax Levy for Tax Rate Calculation:	\$3,947,891	

Mckean

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.6941	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,149,215	\$4,149,215
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$12,502.00	
Number of Homestead/Farmstead Properties	1616	1616
Median Assessed Value of Homestead Properties		\$43,790

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Act 1 Index (current): 5.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,124,078</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$397,802</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,521,880</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,947,891</b>
	<b>Mckean</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$397,802	Lowering RE Tax Rate	\$0	\$397,802
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$397,802</b>

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>
Mckean	200,502,330	19.6900	3,947,891			88.00000%	
<b>Totals:</b>	<b>200,502,330</b>		<b>3,947,891</b>	<b>397,802</b>	<b>3,550,089</b>	<b>88.00000%</b>	<b>3,124,078</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,765
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	16,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>16,500</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	460,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>540,000</b>
<b>Total Act 511, Current Taxes</b>			<b>551,765</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>216,895,961 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>2,602,752</b>
			<b>(511 Limit)</b>

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> Mckean	19.6900	19.6900	0.00%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,485,143
1200 Special Programs - Elementary / Secondary	1,886,419
1300 Vocational Education	297,903
1400 Other Instructional Programs - Elementary / Secondary	48,000
1800 Pre-Kindergarten	366,403
<b>Total Instruction</b>	<b>\$10,083,868</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	632,822
2200 Support Services - Instructional Staff	763,931
2300 Support Services - Administration	1,090,731
2400 Support Services - Pupil Health	258,107
2500 Support Services - Business	344,271
2600 Operation and Maintenance of Plant Services	1,220,720
2700 Student Transportation Services	975,980
2800 Support Services - Central	273,392
2900 Other Support Services	30,861
<b>Total Support Services</b>	<b>\$5,590,815</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	391,959
3300 Community Services	8,600
<b>Total Operation of Non-Instructional Services</b>	<b>\$400,559</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	517,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$517,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	734,990
5200 Interfund Transfers - Out	68,000
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,052,990</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,645,232</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	3,978,369
200 Personnel Services - Employee Benefits	2,892,386
400 Purchased Property Services	8,500
500 Other Purchased Services	329,500
600 Supplies	258,098
700 Property	17,000
800 Other Objects	1,290
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,485,143</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	774,506
200 Personnel Services - Employee Benefits	682,413
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	285,790
600 Supplies	2,710
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,886,419</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	297,903
<b>Total Vocational Education</b>	<b>\$297,903</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	29,306
200 Personnel Services - Employee Benefits	12,758
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	2,400
500 Other Purchased Services	900
600 Supplies	1,836
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$48,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	187,235
200 Personnel Services - Employee Benefits	154,666
500 Other Purchased Services	11,450
600 Supplies	13,052
<b>Total Pre-Kindergarten</b>	<b>\$366,403</b>
<b>Total Instruction</b>	<b>\$10,083,868</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	333,067
200 Personnel Services - Employee Benefits	268,406
300 Purchased Professional and Technical Services	21,200
500 Other Purchased Services	600
600 Supplies	9,299
800 Other Objects	250

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$632,822</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	203,278
200 Personnel Services - Employee Benefits	214,496
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	16,838
600 Supplies	82,419
700 Property	241,900
<b>Total Support Services - Instructional Staff</b>	<b>\$763,931</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	579,154
200 Personnel Services - Employee Benefits	425,641
300 Purchased Professional and Technical Services	15,805
400 Purchased Property Services	1,650
500 Other Purchased Services	46,230
600 Supplies	12,169
800 Other Objects	10,082
<b>Total Support Services - Administration</b>	<b>\$1,090,731</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	122,970
200 Personnel Services - Employee Benefits	110,170
300 Purchased Professional and Technical Services	8,600
400 Purchased Property Services	298
600 Supplies	16,069
<b>Total Support Services - Pupil Health</b>	<b>\$258,107</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	144,364
200 Personnel Services - Employee Benefits	161,954
300 Purchased Professional and Technical Services	33,010
400 Purchased Property Services	550
500 Other Purchased Services	900
600 Supplies	3,078
800 Other Objects	415
<b>Total Support Services - Business</b>	<b>\$344,271</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	393,028
200 Personnel Services - Employee Benefits	342,367
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	264,995
500 Other Purchased Services	79,300
600 Supplies	131,330
800 Other Objects	200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,220,720</b>
<b>2700 <u>Student Transportation Services</u></b>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	975,980
<b>Total Student Transportation Services</b>	<b>\$975,980</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	148,675
200 Personnel Services - Employee Benefits	117,117
500 Other Purchased Services	7,600
<b>Total Support Services - Central</b>	<b>\$273,392</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	30,861
<b>Total Other Support Services</b>	<b>\$30,861</b>
<b>Total Support Services</b>	<b>\$5,590,815</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	141,357
200 Personnel Services - Employee Benefits	61,512
300 Purchased Professional and Technical Services	75,100
400 Purchased Property Services	6,300
500 Other Purchased Services	49,920
600 Supplies	46,500
800 Other Objects	11,270
<b>Total Student Activities</b>	<b>\$391,959</b>
<b>3300 Community Services</b>	
600 Supplies	7,800
800 Other Objects	800
<b>Total Community Services</b>	<b>\$8,600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$400,559</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	465,000
700 Property	52,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$517,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$517,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	106,396
900 Other Uses of Funds	628,594
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$734,990</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	68,000
<b>Total Interfund Transfers - Out</b>	<b>\$68,000</b>
<b>5900 Budgetary Reserve</b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,052,990</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,645,232</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,750,000	1,555,000
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	533,500	433,500
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	22,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,305,500</b>	<b>\$2,013,500</b>

**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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$2,305,500** **\$2,013,500**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	7,448,040	6,743,705
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	231,722	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,270,640	2,320,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$9,950,402</b>	<b>\$9,313,705</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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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

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
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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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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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

<b>Total Other Capital Projects Fund</b>		
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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

<b>Total Debt Service Fund</b>		
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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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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**

**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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase 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>\$9,950,402</b>	<b>\$9,313,705</b>



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$9,950,402</b>	<b>\$9,313,705</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	40,915
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,609,170
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,624,522
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,233,692</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,524,607</b>