

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2022

*Michelle Williams*

President of the Board - Original Signature Required

*6/30/2022*

Date

*Margaret Parasian*

Secretary of the Board - Original Signature Required

*6/30/2022*

Date

*Vincent Masina*

Chief School Administrator - Original Signature Required

*6/30/2022*

Date

Pamela Mondock

Contact Person

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Telephone

Extension

mondockp@southmoreland.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southmoreland SD	COUNTY : Westmoreland	AUN : 107657503
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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%	<input type="checkbox"/>
Between \$12,000,000 and \$12,999,999	11.5%	<input type="checkbox"/>
Between \$13,000,000 and \$13,999,999	11.0%	<input type="checkbox"/>
Between \$14,000,000 and \$14,999,999	10.5%	<input type="checkbox"/>
Between \$15,000,000 and \$15,999,999	10.0%	<input type="checkbox"/>
Between \$16,000,000 and \$16,999,999	9.5%	<input type="checkbox"/>
Between \$17,000,000 and \$17,999,999	9.0%	<input type="checkbox"/>
Between \$18,000,000 and \$18,999,999	8.5%	<input checked="" type="checkbox"/>
Greater Than or Equal to \$19,000,000	8.0%	<input type="checkbox"/>

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	\$36069496	
Ending Unassigned Fund Balance	\$1995663	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.53%	

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 9/1/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Southmoreland SD	<b>County :</b> Westmoreland	<b>AUN Number :</b> 107657503
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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> <i>Michelle Williams</i>	<b>DATE</b> <i>6/30/2022</i>
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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.	AMOUNT SET ASIDE FOR PLANNED ESSER III EXPENDITURES AND CONTINGENCIES
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.	AMOUNT SET ASIDE FOR POSSIBLE TAX REFUND CLAIMS & CYBER CHARTER EXPENSES
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	AMOUNT SET ASIDE FOR CONTINGENCIES

<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>	
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	868,270
850 Unassigned Fund Balance	2,980,943
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>	<b><u>\$3,849,213</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
1000 Revenue from Local Sources	13,639,508
1000 Revenue from State Sources	17,812,503
1000 Revenue from Federal Sources	3,632,205
1000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$35,084,216</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$38,933,429</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,444,993
6112 Interim Real Estate Taxes	108,500
6113 Public Utility Realty Taxes	11,618
6114 Payments in Lieu of Current Taxes - State / Local	170,676
6140 Current Act 511 Taxes - Flat Rate Assessments	44,500
6150 Current Act 511 Taxes - Proportional Assessments	1,705,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	629,000
6500 Earnings on Investments	6,000
6700 Revenues from LEA Activities	54,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	369,971
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	60,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,639,508</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,909,168
7160 Tuition for Orphans Subsidy	47,682
7271 Special Education funds for School-Aged Pupils	1,661,702
7311 Pupil Transportation Subsidy	994,540
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,480
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	675,661
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,058
7340 State Property Tax Reduction Allocation	1,182,578
7505 Ready to Learn Block Grant	357,264
7810 State Share of Social Security and Medicare Taxes	513,370
7820 State Share of Retirement Contributions	2,418,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,812,503</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	427,725
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,773
8517 NCLB, Title IV - 21st Century Schools	32,254
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	315,000
8751 ARP ESSER Learning Loss	2,767,818

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	28,635
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,632,205</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,084,216</b>

UN: 107657503 Southmoreland SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$10,445,000

Amount of Tax Relief for Homestead Exclusions

\$1,182,578

Total Approx. Tax Revenue:

\$11,627,578

Approx. Tax Levy for Tax Rate Calculation:

\$12,363,701

Fayette

Westmoreland

Total

**2021-22 Data**

a. Assessed Value

\$82,767,010

\$120,020,990

\$202,788,000

b. Real Estate Mills

17.4419

85.9442

**I. 2022-23 Data**

c. 2020 STEB Market Value

\$105,346,188

\$829,986,272

\$935,332,460

d. Assessed Value

\$84,181,610

\$120,653,750

\$204,835,360

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy

\$1,443,614

\$10,315,108

\$11,758,722

(a \* b)

**2022-23 Calculations**

g. Percent of Total Market Value

11.26297%

88.73703%

100.00000%

**II.**

h. Rebalanced 2021-22 Tax Levy

\$1,324,381

\$10,434,341

\$11,758,722

(f Total \* g)

i. Base Mills Subject to Index

17.4419

86.9376

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

90.00000%

93.85000%

93.41638%

k. Tax Levy Needed

\$1,392,520

\$10,971,181

\$12,363,701

(Approx. Tax Levy \* g)

**I. 2022-23 Real Estate Tax Rate**

**16.5418**

**90.9311**

(k / d \* 1000)

**II.**

m. Tax Levy Generated by Mills

\$1,392,515

\$10,971,178

\$12,363,693

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,181,115

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$10,444,993

(n \* Est. Pct. Collection)



JUN: 107657503 Southmoreland SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$10,445,000

Amount of Tax Relief for Homestead Exclusions

\$1,182,578

Total Approx. Tax Revenue:

\$11,627,578

Approx. Tax Levy for Tax Rate Calculation:

\$12,363,701

Fayette

Westmoreland

Total

**Index Maximums**

p. Maximum Mills Based On Index

18.2442

90.9367

( $i * (1 + \text{Index})$ )

q. Mills In Excess of Index

0.0000

0.0000

(if  $(l > p)$ ,  $(l - p)$ )

r. Maximum Tax Levy Based On Index

\$1,535,826

\$10,971,854

\$12,507,680

( $p / 1000 * d$ )

s. Millage Rate within Index?

Yes

Yes

(If  $l > p$  Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if  $(m > r)$ ,  $(m - r)$ )

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

( $t * \text{Est. Pct. Collection}$ )

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$17,214.00

\$3,132.00

Number of Homestead/Farmstead Properties

728

3425

4153

Median Assessed Value of Homestead Properties

\$44,425

UN: 107657503 Southmoreland SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$10,445,000

Amount of Tax Relief for Homestead Exclusions

\$1,182,578

Total Approx. Tax Revenue:

\$11,627,578

Approx. Tax Levy for Tax Rate Calculation:

\$12,363,701

Fayette

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,182,578

Lowering RE Tax Rate

\$0

\$1,182,578

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$1,182,578**

CODE

0111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bayette	84,181,610	16.5418	1,392,515			90.00000%	
Southmoreland	120,653,750	90.9311	10,971,178			93.85000%	
<b>Totals:</b>	<b>204,835,360</b>		<b>12,363,693</b>	<b>1,182,578</b>	<b>11,181,115</b>	<b>93.41638%</b>	<b>10,444,993</b>

	Rate		Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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	44,500	44,500
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>44,500</b>	<b>44,500</b>
6150 Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,525,000	1,525,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000	180,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>1,705,000</b>	<b>1,705,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,749,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>935,332,460 X</b>	<b>12</b>	<b>11,223,990</b>
		<b>Market Value</b>	<b>Mills</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>									
	Fayette	17.4419	16.5418	-5.15%	Yes	4.6%				
	Westmoreland	86.9376	90.9311	4.60%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					4.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6144	Current Act 511 Trailer Taxes					4.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,543,292
1200 Special Programs - Elementary / Secondary	3,888,489
1300 Vocational Education	624,720
1400 Other Instructional Programs - Elementary / Secondary	152,781
<b>Total Instruction</b>	<b>\$20,209,282</b>
<b>000 Support Services</b>	
2100 Support Services - Students	874,868
2200 Support Services - Instructional Staff	279,812
2300 Support Services - Administration	2,263,944
2400 Support Services - Pupil Health	340,386
2500 Support Services - Business	483,787
2600 Operation and Maintenance of Plant Services	3,245,907
2700 Student Transportation Services	2,173,848
2800 Support Services - Central	434,344
2900 Other Support Services	34,500
<b>Total Support Services</b>	<b>\$10,131,396</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	867,711
3300 Community Services	42,008
<b>Total Operation of Non-Instructional Services</b>	<b>\$909,719</b>
<b>000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,197,728
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,197,728</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,941,851
5900 Budgetary Reserve	679,520
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,621,371</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,069,496</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,356,755
200 Personnel Services - Employee Benefits	5,444,145
300 Purchased Professional and Technical Services	550,520
400 Purchased Property Services	45,986
500 Other Purchased Services	784,180
600 Supplies	360,166
800 Other Objects	1,540
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,543,292</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,434,003
200 Personnel Services - Employee Benefits	911,579
300 Purchased Professional and Technical Services	482,815
500 Other Purchased Services	1,040,100
600 Supplies	18,667
800 Other Objects	1,325
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,888,489</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	624,720
<b>Total Vocational Education</b>	<b>\$624,720</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
300 Purchased Professional and Technical Services	80,781
500 Other Purchased Services	72,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$152,781</b>
<b>Total Instruction</b>	<b>\$20,209,282</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	497,749
200 Personnel Services - Employee Benefits	336,667
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	1,852
500 Other Purchased Services	4,370
600 Supplies	9,150
800 Other Objects	580
<b>Total Support Services - Students</b>	<b>\$874,868</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	142,009
200 Personnel Services - Employee Benefits	107,003
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	1,550
600 Supplies	28,450
<b>Total Support Services - Instructional Staff</b>	<b>\$279,812</b>

022-2023 Final General Fund Budget

EA : 107657503 Southmoreland SD

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<u>Description</u>	<u>Amount</u>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,217,119
200 Personnel Services - Employee Benefits	742,809
300 Purchased Professional and Technical Services	191,516
400 Purchased Property Services	11,290
500 Other Purchased Services	57,123
600 Supplies	22,184
800 Other Objects	21,903
<b>Total Support Services - Administration</b>	<b>\$2,263,944</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	135,476
200 Personnel Services - Employee Benefits	107,235
300 Purchased Professional and Technical Services	76,150
400 Purchased Property Services	820
500 Other Purchased Services	1,950
600 Supplies	18,515
800 Other Objects	240
<b>Total Support Services - Pupil Health</b>	<b>\$340,386</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	249,831
200 Personnel Services - Employee Benefits	169,866
300 Purchased Professional and Technical Services	42,115
400 Purchased Property Services	9,293
500 Other Purchased Services	6,910
600 Supplies	4,707
800 Other Objects	1,065
<b>Total Support Services - Business</b>	<b>\$483,787</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,178,222
200 Personnel Services - Employee Benefits	784,194
300 Purchased Professional and Technical Services	51,249
400 Purchased Property Services	266,130
500 Other Purchased Services	200,658
600 Supplies	653,304
700 Property	111,000
800 Other Objects	1,150
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,245,907</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	103,433
200 Personnel Services - Employee Benefits	69,205
500 Other Purchased Services	1,988,840
600 Supplies	12,370
<b>Total Student Transportation Services</b>	<b>\$2,173,848</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	73,612
400 Purchased Property Services	9,550
500 Other Purchased Services	7,800
600 Supplies	132,967
700 Property	43,652
<b>Total Support Services - Central</b>	<b>\$434,344</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	27,000
500 Other Purchased Services	7,500
<b>Total Other Support Services</b>	<b>\$34,500</b>
<b>Total Support Services</b>	<b>\$10,131,396</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	369,690
200 Personnel Services - Employee Benefits	160,186
300 Purchased Professional and Technical Services	71,425
400 Purchased Property Services	33,064
500 Other Purchased Services	132,821
600 Supplies	60,900
700 Property	26,800
800 Other Objects	12,825
<b>Total Student Activities</b>	<b>\$867,711</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	18,827
200 Personnel Services - Employee Benefits	8,181
300 Purchased Professional and Technical Services	15,000
<b>Total Community Services</b>	<b>\$42,008</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$909,719</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	82,850
700 Property	1,114,878
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,197,728</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,197,728</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	446,851
900 Other Uses of Funds	2,495,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,941,851</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	679,520



<u>Description</u>	<u>Amount</u>
<b>Total Budgetary Reserve</b>	<b>\$679,520</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,621,371</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,069,496</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	3,695,000	2,656,676
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	160,000	160,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	350,000
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>\$4,155,000</b>	<b>\$3,166,676</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**

\$4,155,000

\$3,166,876

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	16,607,000	15,032,000
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 General Fund**

**\$16,607,000**

**\$15,032,000**

**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

**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

**Total Capital Reserve Fund - \$ 690, \$1860**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$16,607,000**

**\$15,032,000**



**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**

**\$16,607,000**

**\$15,032,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	868,270
0850 Unassigned Fund Balance	1,995,663
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,863,933</b>
<b>5900 Budgetary Reserve</b>	<b>679,520</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,543,453</b>