

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

George F. Pyo

Date 6/22/2022



Secretary of the Board - Original Signature Required

Rodney J. McCarthy

Date 6.21.2022



Chief School Administrator - Original Signature Required

William W. Marshall

Date 6-22-2022

Jill M Francisco

Contact Person

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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 : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
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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	\$29124958
Ending Unassigned Fund Balance	\$1296454
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.45%

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 6-22-2024
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn Cambria SD	County : Cambria	AUN Number : 108116003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT  <p style="text-align: center;">George F. Pyo</p>	DATE <p style="text-align: center;">05/17/2022</p>
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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.	This balance is to provide for operating contingencies in the case of unpredictable changes in the cost of goods and services and occurrences of events which are unknown and unforeseen during time of budget preparations.
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.	The unassigned fund balance is available for any purpose in the General Fund; appropriate for expenditures for which the board has made no specific plans.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance was established by the board of directors for the following purposes: PSERS set aside, future debt service, compensated absences, technology, retirement payouts and related unanticipated 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.	The assigned fund balance reflects balances retained for specific purposes at the discretion of district administration.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,207,096
0840 Assigned Fund Balance	12,000
0850 Unassigned Fund Balance	1,361,241
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,580,337</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,601,391
7000 Revenue from State Sources	17,196,731
8000 Revenue from Federal Sources	3,315,682
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,113,804</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,694,141</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,120,091
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	14,700
6120 Current Per Capita Taxes, Section 679	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	70,500
6150 Current Act 511 Taxes - Proportional Assessments	1,405,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	335,000
6500 Earnings on Investments	4,000
6700 Revenues from LEA Activities	32,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	346,000
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	2,500
6940 Tuition from Patrons	12,000
6960 Services Provided Other Local Governmental Units / LEAs	114,700
6990 Refunds and Other Miscellaneous Revenue	64,900

REVENUE FROM LOCAL SOURCES \$7,601,391

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,148,558
7112 Basic Education Funding-Social Security	489,060
7271 Special Education funds for School-Aged Pupils	1,333,096
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	1,199,850
7312 Nonpublic and Charter School Pupil Transportation Subsidy	73,150
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	462,569
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	569,941
7505 Ready to Learn Block Grant	313,302
7820 State Share of Retirement Contributions	2,427,455

REVENUE FROM STATE SOURCES \$17,196,731

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	16
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	422,439
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,953

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	31,484
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	900,715
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,731,160
8751 ARP ESSER Learning Loss	85,915
8752 ARP ESSER Summer Programs	31,000
8753 ARP ESSER Afterschool Programs	11,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$3,315,682
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,113,804

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,120,700		
Amount of Tax Relief for Homestead Exclusions	<u>\$570,100</u>		
Total Approx. Tax Revenue:	\$5,690,800		
Approx. Tax Levy for Tax Rate Calculation:	\$6,111,836		

	Blair	Cambria	Total
<hr/>			
2021-22 Data			
a. Assessed Value	\$6,043,500	\$104,952,060	\$110,995,560
b. Real Estate Mills	7.0800	57.5100	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$4,307,698	\$562,599,931	\$566,907,629
d. Assessed Value	\$5,916,100	\$105,456,340	\$111,372,440
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$42,788	\$6,035,793	\$6,078,581
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	0.75986%	99.24014%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$46,189	\$6,032,392	\$6,078,581
(f Total * g)			
i. Base Mills Subject to Index	7.6427	57.5100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.50000%	92.44000%	92.40246%
k. Tax Levy Needed	\$46,441	\$6,065,395	\$6,111,836
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	7.8400	57.5100	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$46,382	\$6,064,794	\$6,111,176
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,541,076
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,120,091
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,120,700

Amount of Tax Relief for Homestead Exclusions

\$570,100

Total Approx. Tax Revenue:

\$5,690,800

Approx. Tax Levy for Tax Rate Calculation:

\$6,111,836

	Blair	Cambria	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	8.0095	60.2704	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,385	\$6,355,896	\$6,403,281
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$20,908.00	\$2,850.00	
Number of Homestead/Farmstead Properties	38	3453	3491
Median Assessed Value of Homestead Properties			\$93,550

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,120,700		
Amount of Tax Relief for Homestead Exclusions	<u>\$570,100</u>		
Total Approx. Tax Revenue:	\$5,690,800		
Approx. Tax Levy for Tax Rate Calculation:	\$6,111,836		

	Blair	Cambria		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$569,941	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$159		\$159
Amount of Tax Relief from State/Local Sources				\$570,100

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Blair	5,916,100	7.8400	46,382			87.50000%	
Cambria	105,456,340	57.5100	6,064,794			92.44000%	
Totals:	111,372,440		6,111,176	- 570,100 =	5,541,076 X	92.40246% =	5,120,091

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,500
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	32,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	20,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes -- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes -- Flat Rate Assessments			70,500
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,325,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	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
Total Current Act 511 Taxes -- Proportional Assessments			1,405,000
Total Act 511, Current Taxes			1,475,500
Act 511 Tax Limit -->		566,907,629 X	12
		Market Value	Mills
			6,802,892
			(511 Limit)

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>									
	Blair	7.6427	7.8400	2.59%	Yes	4.8%				
	Cambria	57.5100	57.5100	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,515,259
1200 Special Programs - Elementary / Secondary	4,293,979
1300 Vocational Education	779,000
1400 Other Instructional Programs - Elementary / Secondary	296,974
1500 Nonpublic School Programs	61,389
1800 Pre-Kindergarten	167,648
Total Instruction	\$16,114,249
2000 Support Services	
2100 Support Services - Students	894,952
2200 Support Services - Instructional Staff	864,422
2300 Support Services - Administration	1,646,582
2400 Support Services - Pupil Health	435,363
2500 Support Services - Business	347,382
2600 Operation and Maintenance of Plant Services	2,166,973
2700 Student Transportation Services	1,629,250
2800 Support Services - Central	372,360
2900 Other Support Services	5,000
Total Support Services	\$8,362,284
3000 Operation of Non-Instructional Services	
3200 Student Activities	640,315
3300 Community Services	5,000
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	\$647,815
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,074,210
Total Facilities Acquisition, Construction and Improvement Services	\$2,074,210
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,526,400
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$1,926,400
Total Estimated Expenditures and Other Financing Uses	\$29,124,958

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,783,684
200 Personnel Services - Employee Benefits	3,968,576
300 Purchased Professional and Technical Services	179,575
400 Purchased Property Services	59,863
500 Other Purchased Services	262,505
600 Supplies	260,126
800 Other Objects	930
Total Regular Programs - Elementary / Secondary	\$10,515,259
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,945,733
200 Personnel Services - Employee Benefits	1,368,676
300 Purchased Professional and Technical Services	457,170
400 Purchased Property Services	1,000
500 Other Purchased Services	497,400
600 Supplies	23,325
800 Other Objects	675
Total Special Programs - Elementary / Secondary	\$4,293,979
1300 <u>Vocational Education</u>	
500 Other Purchased Services	779,000
Total Vocational Education	\$779,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,855
200 Personnel Services - Employee Benefits	19,949
300 Purchased Professional and Technical Services	78,000
500 Other Purchased Services	138,670
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$296,974
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	28,361
200 Personnel Services - Employee Benefits	16,028
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	4,500
600 Supplies	2,000
Total Nonpublic School Programs	\$61,389
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	99,174
200 Personnel Services - Employee Benefits	62,974
600 Supplies	5,500
Total Pre-Kindergarten	\$167,648
Total Instruction	\$16,114,249
2000 Support Services	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	462,341
200 Personnel Services - Employee Benefits	345,571
300 Purchased Professional and Technical Services	53,400
500 Other Purchased Services	2,545
600 Supplies	30,315
800 Other Objects	780
Total Support Services - Students	\$894,952
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	478,049
200 Personnel Services - Employee Benefits	331,906
300 Purchased Professional and Technical Services	7,040
400 Purchased Property Services	2,067
500 Other Purchased Services	5,875
600 Supplies	37,500
800 Other Objects	1,985
Total Support Services - Instructional Staff	\$864,422
2300 Support Services - Administration	
100 Personnel Services - Salaries	819,604
200 Personnel Services - Employee Benefits	660,218
300 Purchased Professional and Technical Services	55,370
400 Purchased Property Services	8,370
500 Other Purchased Services	43,550
600 Supplies	39,790
800 Other Objects	19,680
Total Support Services - Administration	\$1,646,582
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	207,311
200 Personnel Services - Employee Benefits	143,974
300 Purchased Professional and Technical Services	66,400
400 Purchased Property Services	2,235
500 Other Purchased Services	425
600 Supplies	14,475
800 Other Objects	543
Total Support Services - Pupil Health	\$435,363
2500 Support Services - Business	
100 Personnel Services - Salaries	169,663
200 Personnel Services - Employee Benefits	108,959
300 Purchased Professional and Technical Services	12,080
400 Purchased Property Services	18,505
500 Other Purchased Services	14,830
600 Supplies	19,610
800 Other Objects	3,735
Total Support Services - Business	\$347,382
2600 Operation and Maintenance of Plant Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	540,797
200 Personnel Services - Employee Benefits	433,126
300 Purchased Professional and Technical Services	72,510
400 Purchased Property Services	456,020
500 Other Purchased Services	95,950
600 Supplies	554,285
800 Other Objects	14,285
Total Operation and Maintenance of Plant Services	\$2,166,973
2700 Student Transportation Services	
400 Purchased Property Services	2,950
500 Other Purchased Services	1,608,000
600 Supplies	18,300
Total Student Transportation Services	\$1,629,250
2800 Support Services - Central	
100 Personnel Services - Salaries	123,337
200 Personnel Services - Employee Benefits	89,863
300 Purchased Professional and Technical Services	24,240
400 Purchased Property Services	5,800
500 Other Purchased Services	73,615
600 Supplies	55,425
800 Other Objects	80
Total Support Services - Central	\$372,360
2900 Other Support Services	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$8,362,284
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	271,322
200 Personnel Services - Employee Benefits	125,178
300 Purchased Professional and Technical Services	54,170
400 Purchased Property Services	4,790
500 Other Purchased Services	111,010
600 Supplies	62,810
800 Other Objects	11,035
Total Student Activities	\$640,315
3300 Community Services	
600 Supplies	5,000
Total Community Services	\$5,000
3400 Scholarships and Awards	
800 Other Objects	2,500
Total Scholarships and Awards	\$2,500
Total Operation of Non-Instructional Services	\$647,815

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	499,210
400 Purchased Property Services	1,575,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,074,210
Total Facilities Acquisition, Construction and Improvement Services	\$2,074,210
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,526,400
Total Interfund Transfers - Out	\$1,526,400
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$1,926,400
TOTAL EXPENDITURES	\$29,124,958

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,000,000	6,000,000
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	1,600	1,600
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	625,000	550,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	25,000	25,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,651,600	\$6,576,600

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,600	2,600
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	63,000	63,000
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments	\$65,600	\$65,600
TOTAL CASH AND INVESTMENTS	\$7,717,200	\$6,642,200

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	3,692,000	2,509,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	189,428	111,044
0540 Accumulated Compensated Absences	510,000	510,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,600,000	5,700,000
0599 Other Noncurrent Liabilities	36,000,000	37,000,000

Total General Fund	\$45,991,428	\$45,830,044
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)	48,000	48,000
0599 Other Noncurrent Liabilities	1,120,000	1,100,000
Total Food Service / Cafeteria Operations Fund	\$1,168,000	\$1,148,000

Child Care Operations Fund

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

Total Child Care Operations Fund

Other Enterprise Funds

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

Total Other Enterprise Funds

Internal Service Fund

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

Total Internal Service Fund

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$47,159,428	\$46,978,044

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	3,850,000	3,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	22,000
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		

Total Short-Term Payables	\$3,885,000	\$3,822,000
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TOTAL INDEBTEDNESS	\$51,044,428	\$50,800,044
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Account Description	Amounts
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,260,729
0840 Assigned Fund Balance	12,000
0850 Unassigned Fund Balance	1,296,454
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,569,183
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,067,183