

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget:

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

Date

6/16/22  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

6/16/22  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

6/16/22

Jeanette Buriak

\_\_\_\_\_  
Contact Person

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Extension

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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 : DuBois Area SD	COUNTY : Clearfield	AUN : 106172003
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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	\$70424932
Ending Unassigned Fund Balance	\$6694188
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.50%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

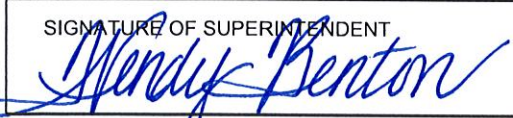
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 8/18/22
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DUE DATE: AUGUST 15, 2022

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

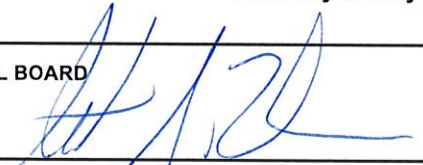
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> DuBois Area SD	<b>County :</b> Clearfield	<b>AUN Number :</b> 106172003
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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 (Vice)</b> 	<b>DATE</b> MAY 12, 2022
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$53,174.00</div> <div>Function 2700, Object 200: \$53,282.00</div>	Healthcare costs have risen significantly. The District pays employees healthcare costs.
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$211,145.00</div> <div>Function 2800, Object 200: \$261,003.00</div>	The healthcare costs for retirees is recorded in the 200 object code of function 2800. There are no corresponding salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds reserved for unforeseen 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.	Funds available for day to day expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds committed for facility repair and the purchasing of security measures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned to Budget Appropriations, cyber school tuition costs, Special Education, Private Placement, and measures necessary to prepare, prevent and respond to health and safety concerns.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,996,000
0840 Assigned Fund Balance	11,231,274
0850 Unassigned Fund Balance	4,544,257
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$21,771,531</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,724,887
7000 Revenue from State Sources	32,120,721
8000 Revenue from Federal Sources	9,188,316
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$67,033,924</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$88,805,455</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,748,717
6113 Public Utility Realty Taxes	24,225
6114 Payments in Lieu of Current Taxes - State / Local	250,000
6120 Current Per Capita Taxes, Section 679	65,785
6140 Current Act 511 Taxes - Flat Rate Assessments	138,285
6150 Current Act 511 Taxes - Proportional Assessments	3,730,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,340,375
6500 Earnings on Investments	105,000
6700 Revenues from LEA Activities	15,000
6910 Rentals	38,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	223,500
6980 Revenue from Community Services Activities	500
6990 Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,724,887</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	16,479,586
7112 Basic Education Funding-Social Security	1,102,245
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,231,475
7311 Pupil Transportation Subsidy	2,077,816
7312 Nonpublic and Charter School Pupil Transportation Subsidy	160,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	626,813
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,500
7340 State Property Tax Reduction Allocation	2,350,582
7360 Safe Schools	61,900
7505 Ready to Learn Block Grant	700,394
7509 Supplemental Equipment Grants	30,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	20,000
7820 State Share of Retirement Contributions	5,080,410
<b>REVENUE FROM STATE SOURCES</b>	<b>\$32,120,721</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	915,000
8513 IDEA, Section 619	10,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,530,681

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	278,000
8517 NCLB, Title IV - 21St Century Schools	98,000
8519 NCLB, Title VI - Flexibility and Accountability	55,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,584,135
8751 ARP ESSER Learning Loss	265,000
8752 ARP ESSER Summer Programs	185,500
8753 ARP ESSER Afterschool Programs	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$9,188,316</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>67,033,924</b>

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$19,749,390		
Amount of Tax Relief for Homestead Exclusions	\$2,350,582		
Total Approx. Tax Revenue:	\$22,099,972		
Approx. Tax Levy for Tax Rate Calculation:	\$22,982,703		
	Clearfield	Jefferson	Total

2021-22 Data			
a. Assessed Value	\$206,752,252	\$107,835,375	\$314,587,627
b. Real Estate Mills	95.3400	29.7000	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$1,410,386,438	\$223,686,144	\$1,634,072,582
d. Assessed Value	\$208,061,859	\$108,051,605	\$316,113,464
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$19,711,760	\$3,202,711	\$22,914,471
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	86.31113%	13.68887%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$19,777,739	\$3,136,732	\$22,914,471
(f Total * g)			
i. Base Mills Subject to Index	95.6591	29.7000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.21500%	80.00000%	95.72157%
k. Tax Levy Needed	\$19,836,631	\$3,146,072	\$22,982,703
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	95.3400	29.1100	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$19,836,618	\$3,145,382	\$22,982,000
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,631,418
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$19,748,717
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
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Total Approx. Tax Revenue:	\$22,099,972		
Approx. Tax Levy for Tax Rate Calculation:	\$22,982,703		

	Clearfield	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	100.0594	31.0662	
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)	\$20,818,545	\$3,356,753	\$24,175,298
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	\$3,171.00	\$10,384.00	
Number of Homestead/Farmstead Properties	5880	1896	7776
Median Assessed Value of Homestead Properties			\$25,450

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$19,749,390		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,350,582</u>		
Total Approx. Tax Revenue:	\$22,099,972		
Approx. Tax Levy for Tax Rate Calculation:	\$22,982,703		
	Clearfield	Jefferson	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,350,582	Lowering RE Tax Rate	\$0	\$2,350,582
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,350,582

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Clearfield	208,061,859	95.3400	19,836,618				98.21500%		
Jefferson	108,051,605	29.1100	3,145,382				80.00000%		
<b>Totals:</b>	<b>316,113,464</b>		<b>22,982,000</b>	-	2,350,582	=	20,631,418	X	95.72157% = 19,748,717
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					65,785
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	65,785	65,785		
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	72,500	72,500		
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>138,285</b>	<b>138,285</b>		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,210,000	3,210,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	520,500	520,500		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>3,730,500</b>	<b>3,730,500</b>		
<b>Total Act 511, Current Taxes</b>							<b>3,868,785</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>1,634,072,582</b>	<b>X</b>	<b>12</b>	<b>19,608,871</b>		
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>		

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Clearfield	95.6591	95.3400	-0.32%	Yes	4.6%				
	Jefferson	29.7000	29.1100	-1.97%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,800,970
1200 Special Programs - Elementary / Secondary	11,413,368
1300 Vocational Education	3,326,122
1400 Other Instructional Programs - Elementary / Secondary	319,133
1500 Nonpublic School Programs	163,112
<b>Total Instruction</b>	<b>\$40,022,705</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,713,389
2200 Support Services - Instructional Staff	3,187,958
2300 Support Services - Administration	3,600,857
2400 Support Services - Pupil Health	797,446
2500 Support Services - Business	613,296
2600 Operation and Maintenance of Plant Services	6,052,750
2700 Student Transportation Services	3,493,084
2800 Support Services - Central	533,900
2900 Other Support Services	69,650
<b>Total Support Services</b>	<b>\$20,062,330</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	853,886
3300 Community Services	28,026
<b>Total Operation of Non-Instructional Services</b>	<b>\$881,912</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	5,584,135
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,584,135</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,278,850
5900 Budgetary Reserve	595,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,873,850</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$70,424,932</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	13,240,184
200 Personnel Services - Employee Benefits	9,872,580
300 Purchased Professional and Technical Services	13,148
400 Purchased Property Services	4,050
500 Other Purchased Services	1,014,530
600 Supplies	655,978
800 Other Objects	500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,800,970</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,308,112
200 Personnel Services - Employee Benefits	3,660,481
300 Purchased Professional and Technical Services	250,050
400 Purchased Property Services	300
500 Other Purchased Services	3,062,425
600 Supplies	125,000
800 Other Objects	7,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,413,368</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,906,803
800 Other Objects	419,319
<b>Total Vocational Education</b>	<b>\$3,326,122</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	123,504
200 Personnel Services - Employee Benefits	66,067
300 Purchased Professional and Technical Services	84,762
500 Other Purchased Services	44,100
600 Supplies	700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$319,133</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	163,112
<b>Total Nonpublic School Programs</b>	<b>\$163,112</b>
<b>Total Instruction</b>	<b>\$40,022,705</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	989,598
200 Personnel Services - Employee Benefits	679,764
300 Purchased Professional and Technical Services	6,528
400 Purchased Property Services	6,500
500 Other Purchased Services	6,450
600 Supplies	23,849
800 Other Objects	700

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Description	Amount
Total Support Services - Students	\$1,713,389
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	975,330
200 Personnel Services - Employee Benefits	764,384
300 Purchased Professional and Technical Services	136,240
400 Purchased Property Services	390,000
500 Other Purchased Services	24,450
600 Supplies	864,250
700 Property	31,619
800 Other Objects	1,685
Total Support Services - Instructional Staff	\$3,187,958
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,765,860
200 Personnel Services - Employee Benefits	1,494,147
300 Purchased Professional and Technical Services	252,500
400 Purchased Property Services	4,500
500 Other Purchased Services	51,450
600 Supplies	24,650
800 Other Objects	7,750
Total Support Services - Administration	\$3,600,857
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	423,875
200 Personnel Services - Employee Benefits	338,596
300 Purchased Professional and Technical Services	5,775
400 Purchased Property Services	200
500 Other Purchased Services	2,500
600 Supplies	26,500
Total Support Services - Pupil Health	\$797,446
2500 Support Services - Business	
100 Personnel Services - Salaries	279,387
200 Personnel Services - Employee Benefits	219,754
300 Purchased Professional and Technical Services	22,250
400 Purchased Property Services	54,305
500 Other Purchased Services	11,250
600 Supplies	21,250
800 Other Objects	5,100
Total Support Services - Business	\$613,296
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,515,370
200 Personnel Services - Employee Benefits	1,869,074
300 Purchased Professional and Technical Services	57,735
400 Purchased Property Services	355,821
500 Other Purchased Services	214,375
600 Supplies	955,375
700 Property	85,000

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Description	Amount
Total Operation and Maintenance of Plant Services	\$6,052,750
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	53,174
200 Personnel Services - Employee Benefits	53,282
400 Purchased Property Services	10,000
500 Other Purchased Services	3,264,128
600 Supplies	112,200
800 Other Objects	300
Total Student Transportation Services	\$3,493,084
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	211,145
200 Personnel Services - Employee Benefits	261,003
300 Purchased Professional and Technical Services	2,750
500 Other Purchased Services	10,988
600 Supplies	46,914
800 Other Objects	1,100
Total Support Services - Central	\$533,900
2900 <u>Other Support Services</u>	
500 Other Purchased Services	61,650
600 Supplies	8,000
Total Other Support Services	\$69,650
Total Support Services	\$20,062,330
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	388,897
200 Personnel Services - Employee Benefits	209,524
300 Purchased Professional and Technical Services	35,500
400 Purchased Property Services	18,705
500 Other Purchased Services	107,860
600 Supplies	81,900
800 Other Objects	11,500
Total Student Activities	\$853,886
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	12,142
600 Supplies	15,884
Total Community Services	\$28,026
Total Operation of Non-Instructional Services	\$881,912
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	5,584,135
Total Facilities Acquisition, Construction and Improvement Services	\$5,584,135
Total Facilities Acquisition, Construction and Improvement Services	\$5,584,135



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<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,458,850
900 Other Uses of Funds	1,820,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,278,850</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	595,000
<b>Total Budgetary Reserve</b>	<b>\$595,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,873,850</b>
<b>TOTAL EXPENDITURES</b>	<b>\$70,424,932</b>

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	21,771,531	18,381,196
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	7,012,500	3,000,000
Other Capital Projects Fund	5,012,850	4,000,500
Debt Service Fund		
Food Service / Cafeteria Operations Fund	325,000	125,000
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 Cash and Short-Term Investments	\$34,121,881	\$25,506,696

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$34,121,881	\$25,506,696

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	36,730,000	35,020,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,525,800	1,475,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,163,115	8,333,115
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$47,418,915</b>	<b>\$44,828,115</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<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 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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	\$47,418,915	\$44,828,115



<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$47,418,915	\$44,828,115

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	75,000	50,000
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$75,000</b>	<b>\$50,000</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$75,000</b>	<b>\$50,000</b>

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<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>			
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Regular Programs - Elementary / Secondary</b>			
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Special Programs - Elementary / Secondary</b>			
<b>1300 <u>Vocational Education</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Vocational Education</b>			
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services	75,000	50,000	
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$75,000</b>	<b>\$50,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$75,000</b>	<b>\$50,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$75,000</b>	<b>\$50,000</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$75,000	\$50,000
TOTAL REVENUES	\$75,000	\$50,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7160 Tuition for Orphans Subsidy	75,000	50,000
<b>Total Revenue from State Sources</b>	<b>\$75,000</b>	<b>\$50,000</b>
<b>TOTAL REVENUES</b>	<b>\$75,000</b>	<b>\$50,000</b>

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,996,000
0840 Assigned Fund Balance	5,690,335
0850 Unassigned Fund Balance	6,694,188
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,380,523
5900 Budgetary Reserve	595,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,975,523