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Class: 3

FINAL GENERAL FUND BUDGET

			6/23/22 Date	lo 23/22 Date	6/33/22 Date	(814)337-1600 Extn :1635 Telephone Extension			
Fiscal Year 2022-2023	General Fund Budget Approval	Date of Adoption of the General Fund Budget:	President of the Board - Original Signature Required	Cent Rich Darten Secretary of the Board - Original Signature Required	Chief School Administrator - Original Signature Required	Kristen Eckart Contact Person	keckart@penncrest.org	Email Address	

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Printed 6/10/2022 9:38:27 AM

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Penncrest SD	Crawford	105204703

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

X

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures		\$57946966
Ending Unassigned Fund Balance		\$2634292
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		4.54%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	X
	No	

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

SIGNATURE OF SUPERINTENDENT	DATE
100	6/23/2022

DUE DATE: AUGUST 15, 2022

CERI	<b>CERTIFICATION OF USE OF PDE-2028</b>	
FOR PUBLIC INSI	INSPECTION OF 2022-2023 PROPOSED BUDGET	UDGET
(03/2006)	24 PS 0-08/(a)(1)	
School District Name : Col	County :	AUN Number :
Penncrest SD Cra	Crawford	105204703
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	e board of school directors of each school district available for public inspection using the uniform fo	to certify to the Department of Education that prm prepared and furnished by the Department
of Education.		
I hereby certify that	I hereby certify that the above information is accurate and complete.	ete.
SIGNATURE OF SCHOOL BOARD	DATE	5/12/22
DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET		
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# 2022-2023 Final General Fund Budget

## LEA : 105204703 Penncrest SD

Printed 5/5/2022 2:22:41 PM

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve of \$100,000 is budgeted to cover any unexpected expenditures for the year.
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 District uses the unassigned fund balance to minimize cash flow issues.
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 is committed for the future increases to debt service and the employer share of PSERS.
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 is for the uses of facilities, acquisitions, improvements, debt service, cyber tuition increases and the future increases to the employer share of PSERS and healthcare.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	320,113	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,697,507	
0840 Assigned Fund Balance	7,982,008	
0850 Unassigned Fund Balance	4,635,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,314,515</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,886,027	
7000 Revenue from State Sources	34,020,948	
8000 Revenue from Federal Sources	3,019,283	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$55,946,258</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$70,260,773</u>

<b>REVENUE FROM LOCAL SOL</b>	JRCES
-------------------------------	-------

6111 Current Real Estate Taxes	12,950,544
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	62,500
6140 Current Act 511 Taxes - Flat Rate Assessments	62,500
6150 Current Act 511 Taxes - Proportional Assessments	2,445,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,089,375
6500 Earnings on Investments	20,100
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	658,572
6910 Rentals	500
6940 Tuition from Patrons	1,497,436
REVENUE FROM LOCAL SOURCES	\$18,886,027
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	20,400,000
7112 Basic Education Funding-Social Security	994,679
7160 Tuition for Orphans Subsidy	260,000
7271 Special Education funds for School-Aged Pupils	2,793,245
7311 Pupil Transportation Subsidy	2,773,716
7312 Nonpublic and Charter School Pupil Transportation Subsidy	39,655
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	80,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,603,105
7505 Ready to Learn Block Grant	619,569
7820 State Share of Retirement Contributions	4,406,979
REVENUE FROM STATE SOURCES	\$34,020,948
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	3,283
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,088,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	120,000
Teachers and Principals 8517 NCLB, Title IV - 21St Century Schools	64,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief	1,279,000
Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000

# LEA : 105204703 Penncrest SD

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REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$3,019,283
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,946,258

<u>Amount</u>

Penncrest SD AUN: 105204703 Printed 5/5/2022 2:22:47 PM Act 1 Index (current): 4.8% Revenue Section 672.1 Method Choice: (a)(1) **Calculation Method:** 2 Number of Decimals For Tax Rate Calculation: \$12,951,000 Approx. Tax Revenue from RE Taxes: \$1,603,105 Amount of Tax Relief for Homestead Exclusions \$14,554,105 **Total Approx. Tax Revenue:** \$15,711,008 Approx. Tax Levy for Tax Rate Calculation: Total Crawford Venango 2021-22 Data \$278,923,575 \$39,940,130 a. Assessed Value \$318,863,705 b. Real Estate Mills 52.7500 19.6700 2022-23 Data I. c. 2020 STEB Market Value \$959,941,565 \$50,627,338 \$1,010,568,903 d. Assessed Value \$280,255,029 \$40,170,060 \$320,425,089 e. Assessed Value of New Constr/ Renov \$0 \$0 \$0 2021-22 Calculations f. 2021-22 Tax Levy \$14,713,219 \$785,622 \$15,498,841 (a \* b) 2022-23 Calculations g. Percent of Total Market Value 94.99021% 5.00979% 100.00000% II. h. Rebalanced 2021-22 Tax Levy \$14,722,382 \$776,459 \$15,498,841 (f Total \* q) i. Base Mills Subject to Index 52.7828 19.6700 (h / a \* 1000) if no reassessment (h / (d-e) \* 1000) if reassessment Calculation of Tax Rates and Levies Generated j. Weighted Avg. Collection Percentage 92.00000% 88.00000% 91.79961% k. Tax Levy Needed \$14,923,919 \$787,089 \$15,711,008 (Approx. Tax Levy \* g) 53.2500 19.5900 I. 2022-23 Real Estate Tax Rate (k / d \* 1000) III. m. Tax Levy Generated by Mills \$14,923,580 \$786,931 \$15,710,511 (I / 1000 \* d) n. Tax Levy minus Tax Relief for Homestead Exclusions \$14,107,406 (m - Amount of Tax Relief for Homestead Exclusions) o. Net Tax Revenue Generated By Mills \$12,950,544

(n \* Est. Pct. Collection)

2022-2023 Final General Fund Budget

# Real Estate Tax Rate (RETR) Report

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

2022-	2022-2023 Final General Fund Budget Real Estate							
AUN: 105204703 Penncrest SD Multi-County Rebalancing Based on M								
Printe	ed 5/5/2022 2:22:47 PM							
Act 1	Index (current): 4.8%	_						
Calcu	lation Method:	Revenue		Section 672.1 Method Choice: (a)(1)				
Numb	er of Decimals For Tax Rate Calculation:	2						
Appro	ox. Tax Revenue from RE Taxes:	\$12,951,000						
Amou	nt of Tax Relief for Homestead Exclusions	<u>\$1,603,105</u>						
Total	Approx. Tax Revenue:	\$14,554,105						
Appro	ox. Tax Levy for Tax Rate Calculation:	\$15,711,008						
		Crawford	Venango	Tota	I			
II	ndex Maximums	55.3163	20.6141					
	p. Maximum Mills Based On Index	55.3163	20.6141					
	(i * (1 + Index))	0.0000	0.0000					
	q. Mills In Excess of Index	0.0000	0.0000					
	(if (l > p), (l - p))		<b>\$</b> 222.272	<b>A</b> 40.000 <b>- 1</b>				
	r. Maximum Tax Levy Based On Index	\$15,502,671	\$828,070	\$16,330,747				
IV.	(p / 1000 * d)							
	s. Millage Rate within Index?	Yes	Yes					
	(If I > 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 * Est. Pct. Collection)							

h	nformation Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$5,044.00	\$13,719.00	
۷.	Number of Homestead/Farmstead Properties	5691	232	5923
	Median Assessed Value of Homestead Properties			\$76,980

# tate Tax Rate (RETR) Report

# ction 672.1 of School Code

2022-2023 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 105204703 Penncrest SD			Multi-County Rebalanci <sup>,</sup>	ng Based on I	Methodology of Section 672.1 of School Code
Printed 5/5/2022 2:22:47 PM					Page - 3 of 3
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:	\$12,951,000				
Amount of Tax Relief for Homestead Exclusions	<u>\$1,603,105</u>				
Total Approx. Tax Revenue:	\$14,554,105				
Approx. Tax Levy for Tax Rate Calculation:	\$15,711,008				
	Crawford	Venango		Total	
State Property Tax Paduation Allocation used for: Homostop		\$1,602,105		 \$0	\$1,602,105
State Property Tax Reduction Allocation used for: Homestea		\$1,603,105	Lowering RE Tax Rate	\$0	\$1,603,105
Prior Year State Property Tax Reduction Allocation used for:	Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,603,105

# LEA : 105204703 Penncrest SD Printed 5/5/2022 2:22:49 PM

# Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

# <u>CODE</u>

6111 Current	Real Estate Taxes			Amount of Tax	Relief for Tax Levy Minu	us Homestead	Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Ex	clusions <u>Exclu</u>	sions Percent Col	lected Generated By Mills
Crawford	280,255,029	9 53.2500	14,923,580			92.0	00000%
Venango	40,170,060	0 19.5900	786,931			88.0	00000%
Totals:	320,425,089	9	15,710,511	-	1,603,105 =	14,107,406 X 91.7	79961% = 12,950,544
				Rate			Estimated Revenue
6120	Current Per Capita Taxes, S	Section 679		\$5.00			62,500
6140	Current Act 511 Taxes- Fla	t Rate Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita	Taxes		\$5.00	\$0.00	62,500	62,500
6142	Current Act 511 Occupation	n Taxes– Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Serv	vices Taxes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Tax	kes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business F	Privilege Taxes – Fla	t Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanica	al Device Taxes– Flat	t Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Oth	ner Flat Rate Assessi	ments	\$0.00	\$0.00	0	0
	Total Current Act 511 Tax	es- Flat Rate Asse	ssments			62,500	62,500
6150	Current Act 511 Taxes- Pro	portional Assessme	nts	Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Inc	come Taxes		0.500%	0.000%	2,200,000	2,200,000
6152	Current Act 511 Occupation	n Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estat	e Transfer Taxes		0.500%	0.000%	245,000	245,000
6154	Current Act 511 Amusemer	nt Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business F	Privilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanica	al Device Taxes- Per	centage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile	Taxes		0.000	0.000	0	0
6159	Current Act 511 Taxes, Oth	ner Proportional Asse	essments	0	0	0	0
	Total Current Act 511 Tax	es-Proportional A	ssessments			2,445,000	2,445,000
	Total Act 511, Current	Taxes					2,507,500
			Act 511	Tax Limit>	1,010,568,90	3 X 12	12,126,827
					Market Value	e Mills	(511 Limit)

2022-2023 Final General Fund Budget

## LEA : 105204703 Penncrest SD

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Tax Functio Description n		Tax Rate Cha	arged in:	Percent	Less than	equal to Index	Additional Tax Rate Charged in:		Percent	Less than
	Description	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index		2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Crawford	52.7828	53.2500	0.89%	Yes	4.8%				
	Venango	19.6700	19.5900	-0.39%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
Curr	ent Act 511 Taxes- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
Curr	ent Act 511 Taxes- Proportional Assessments									
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%				

## 2022-2023 Final General Fund Budget

LEA : 105204703 Penncrest SD	
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,483,674
1200 Special Programs - Elementary / Secondary	6,903,138
1300 Vocational Education	1,900,000
1400 Other Instructional Programs - Elementary / Secondary	1,754,244
1500 Nonpublic School Programs	238,950
Total Instruction	\$36,280,006
2000 Support Services	
2100 Support Services - Students	1,439,809
2200 Support Services - Instructional Staff	2,620,981
2300 Support Services - Administration	3,143,653
2400 Support Services - Pupil Health	670,506
2500 Support Services - Business	640,647
2600 Operation and Maintenance of Plant Services	4,274,141
2700 Student Transportation Services	5,139,251
2800 Support Services - Central 2900 Other Support Services	167,075
	58,000
Total Support Services	\$18,154,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,250,873
3300 Community Services	15,000
Total Operation of Non-Instructional Services	\$1,265,873
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,747,024
5200 Interfund Transfers - Out	400,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,247,024
Total Estimated Expenditures and Other Financing Uses	\$57,946,966

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 105204703 Penncrest SD	
Printed 5/5/2022 2:22:53 PM	Page - 1 of 4
Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,667,764
200 Personnel Services - Employee Benefits	9,297,894
300 Purchased Professional and Technical Services	240,400
400 Purchased Property Services 500 Other Purchased Services	58,800
600 Supplies	2,273,508
800 Other Objects	934,450 10,858
Total Regular Programs - Elementary / Secondary	\$25,483,674
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,736,853
200 Personnel Services - Employee Benefits	2,472,085
300 Purchased Professional and Technical Services 500 Other Purchased Services	926,000
600 Supplies	616,200 124 500
700 Property	124,500 26,500
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$6,903,138
1300 Vocational Education	
500 Other Purchased Services	1,900,000
Total Vocational Education	\$1,900,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	68,387
200 Personnel Services - Employee Benefits	51,857
300 Purchased Professional and Technical Services Total Other Instructional Programs - Elementary / Secondary	1,634,000 <b>\$1,754,244</b>
1500 Nonpublic School Programs	ψ1,1
300 Purchased Professional and Technical Services	191,000
500 Other Purchased Services	3,350
600 Supplies	44,600
Total Nonpublic School Programs	\$238,950
Total Instruction	\$36,280,006
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	782,098
200 Personnel Services - Employee Benefits	652,711
300 Purchased Professional and Technical Services	5,000
Total Support Services - Students	\$1,439,809
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	802,801 787,620
300 Purchased Professional and Technical Services	787,630 60,000
Page 14	

4,515,950

LEA : 105204703 Penncrest SD	
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Description	<u>Amount</u>
400 Purchased Property Services	25,000
500 Other Purchased Services	72,350
600 Supplies	381,200
700 Property	492,000
Total Support Services - Instructional Staff	\$2,620,981
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,930,773
200 Personnel Services - Employee Benefits	968,080
300 Purchased Professional and Technical Services	105,100
500 Other Purchased Services	103,200
600 Supplies	29,500
800 Other Objects	7,000
Total Support Services - Administration	\$3,143,653
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	367,253
200 Personnel Services - Employee Benefits	281,453
300 Purchased Professional and Technical Services	10,500
600 Supplies	11,300
Total Support Services - Pupil Health	\$670,506
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	282,561
200 Personnel Services - Employee Benefits	275,586
300 Purchased Professional and Technical Services	47,500
400 Purchased Property Services 500 Other Purchased Services	16,900
600 Supplies	4,600
700 Property	11,500 1,000
800 Other Objects	1,000
Total Support Services - Business	\$640,647
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,611,427
200 Personnel Services - Employee Benefits	1,369,544
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	591,935
500 Other Purchased Services	97,000
600 Supplies	370,935
700 Property	174,000
800 Other Objects	6,800
Total Operation and Maintenance of Plant Services	\$4,274,141
2700 Student Transportation Services	
100 Personnel Services - Salaries	75,864
200 Personnel Services - Employee Benefits	54,262
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	9,100

500 Other Purchased Services

2022-2023 Final General Fund Budget

LEA: 105204703 Penncrest SD	
Printed 5/5/2022 2:22:53 PM	Page - 3 of 4
Description	Amount
600 Supplies	422,575
700 Property	5,000
800 Other Objects	500
Total Student Transportation Services	\$5,139,251
2800 <u>Support Services - Central</u> 100 Personnel Services - Salaries	100 125
200 Personnel Services - Salates	100,125 62,450
500 Other Purchased Services	1,500
600 Supplies	2,000
700 Property	500
800 Other Objects	500
Total Support Services - Central	\$167,075
2900 Other Support Services 500 Other Purchased Services	50.000
	58,000
Total Other Support Services	\$58,000
Total Support Services	\$18,154,063
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	537,036 248,447
300 Purchased Professional and Technical Services	246,447 115,800
400 Purchased Property Services	15,500
500 Other Purchased Services	135,592
600 Supplies	183,490
800 Other Objects	15,008
Total Student Activities	\$1,250,873
3300 <u>Community Services</u> 300 Purchased Professional and Technical Services	4.500
300 Purchased Professional and Technical Services 500 Other Purchased Services	4,500 3,000
600 Supplies	7,500
Total Community Services	\$15,000
Total Operation of Non-Instructional Services	\$1,265,873
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	870,251
900 Other Uses of Funds	876,773
Total Debt Service / Other Expenditures and Financing Uses	\$1,747,024
5200 Interfund Transfers - Out	
900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000

# 5900 Budgetary Reserve

2022-2023 Final General Fund Budget

800 Other Objects

2022-2023 Final General Fund Budget Estimated Expenditures and Other Finan	
LEA : 105204703 Penncrest SD	
Printed 5/5/2022 2:22:53 PM	Page - 4 of 4
Description	Amount
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,247,024
TOTAL EXPENDITURES	\$57,946,966

\$18,725,000

\$30,100,000

2022-2023 Final General Fund Budget		Schedule Of Cash And Invest	tments (CAIN)
LEA : 105204703 Penncrest SD			
Printed 5/5/2022 2:22:54 PM			Page - 1 of 2
Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection	
General Fund	12,000,000	10,000,000	
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	1,250,000	500,000	
Other Capital Projects Fund	16,750,000	8,150,000	
Debt Service Fund			
Food Service / Cafeteria Operations Fund	100,000	75,000	
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**

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		

2022-2023 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 105204703 Penncrest SD		
Printed 5/5/2022 2:22:54 PM		Page - 2 of 2
Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$30,100,000	\$18,725,000

2022-2023 Final General Fund Budget		Schedule Of Indebt	edness (DEBT)
LEA: 105204703 Penncrest SD			
Printed 5/5/2022 2:22:55 PM			Page - 1 of 6
Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection	
General Fund			
0510 Bonds Payable	31,225,000	30,520,000	
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)	1,730,000	1,830,000	
0599 Other Noncurrent Liabilities			
Total General Fund	\$32,955,000	\$32,350,000	
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

2022-2023 Final General Fund Budget

### LEA : 105204703 Penncrest SD

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#### Long-Term Indebtedness

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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06/30/2022 Estimate

06/30/2023 Projection

06/30/2023 Projection

06/30/2022 Estimate

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### 2022-2023 Final General Fund Budget

#### LEA : 105204703 Penncrest SD

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#### Long-Term Indebtedness

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

#### 2022-2023 Final General Fund Budget

#### LEA : 105204703 Penncrest SD

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#### Long-Term Indebtedness

#### 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

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06/30/2022 Estimate

06/30/2023 Projection

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2022-2023 Final General Fund Budget		Schedule Of Indebtedness (D
LEA : 105204703 Penncrest SD		
Printed 5/5/2022 2:22:55 PM		Page - 5
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	\$32,955,000	\$32,350,000

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# 2022-2023 Final General Fund Budget

# LEA : 105204703 Penncrest SD

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# Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

Short-Territ Tayables	00/30/2022 LStillate	00/30/2023 110 jection
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		
	\$33.0EE.000	¢33,350,000
TOTAL INDEBTEDNESS	\$32,955,000	\$32,350,000

\$7,358

\$7,359

2022-2023 Final General Fund Budget	Juveniles	Juveniles Incarcerated Revenues: Budget Summary	
LEA : 105204703 Penncrest SD			
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	Nonspecial Education	Special Education	
7000 Revenue from State Sources			
Total Revenue from State Sources	\$7,359	\$7,358	

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2022-2023 Final General Fund Budget	
LEA : 105204703	Penncrest SD

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	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	1,212	1,212
7820 State Share of Retirement Contributions	6,147	6,146
Total Revenue from State Sources	\$7,359	\$7,358
TOTAL REVENUES	\$7,359	\$7,358

Page - 1 of 1

2022-2023 Final General Fund Budget	Fund Balance Sur
LEA : 105204703 Penncrest SD	
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Account Description	Amounts
0810 Nonspendable Fund Balance	320,113
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,697,507
0840 Assigned Fund Balance	7,982,008
0850 Unassigned Fund Balance	2,634,292
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,313,807

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$12,733,920

100,000

# 2022-2023 Final General Fund Budget

## LEA : 105204703 Penncrest SD

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Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve of \$100,000 is budgeted to cover any unexpected expenditures for the year.
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 District uses the unassigned fund balance to minimize cash flow issues.
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 is committed for the future increases to debt service and the employer share of PSERS.
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 is for the uses of facilities, acquisitions, improvements, debt service, cyber tuition increases and the future increases to the employer share of PSERS and

healthcare.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	320,113	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,697,507	
0840 Assigned Fund Balance	7,982,008	
0850 Unassigned Fund Balance	4,635,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,314,515</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,886,027	
7000 Revenue from State Sources	34,020,948	
8000 Revenue from Federal Sources	3,019,283	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$55,946,258</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$70,260,773</u>

## Amount

6111 Current Real Estate Taxes	12,950,544
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	62,500
6140 Current Act 511 Taxes - Flat Rate Assessments	62,500
6150 Current Act 511 Taxes - Proportional Assessments	2,445,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,089,375
6500 Earnings on Investments	20,100
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	658,572
6910 Rentals	500
6940 Tuition from Patrons	1,497,436
REVENUE FROM LOCAL SOURCES	\$18,886,027
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	20,400,000
7112 Basic Education Funding-Social Security	994,679
7160 Tuition for Orphans Subsidy	260,000
7271 Special Education funds for School-Aged Pupils	2,793,245
7311 Pupil Transportation Subsidy	2,773,716
7312 Nonpublic and Charter School Pupil Transportation Subsidy	39,655
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	80,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,603,105
7505 Ready to Learn Block Grant	619,569
7820 State Share of Retirement Contributions	4,406,979
REVENUE FROM STATE SOURCES	\$34,020,948
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	3,283
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,088,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	120,000
Teachers and Principals 8517 NCLB, Title IV - 21St Century Schools	64,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief	1,279,000
Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000

# LEA : 105204703 Penncrest SD

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REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$3,019,283
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,946,258

Amount

Penncrest SD AUN: 105204703 Printed 6/28/2022 8:15:52 AM Act 1 Index (current): 4.8% Revenue Section 672.1 Method Choice: (a)(1) **Calculation Method:** 2 Number of Decimals For Tax Rate Calculation: \$12,951,000 Approx. Tax Revenue from RE Taxes: \$1,603,105 Amount of Tax Relief for Homestead Exclusions \$14,554,105 **Total Approx. Tax Revenue:** \$15,711,008 Approx. Tax Levy for Tax Rate Calculation: Total Crawford Venango 2021-22 Data \$278,923,575 \$39,940,130 a. Assessed Value \$318,863,705 b. Real Estate Mills 52.7500 19.6700 2022-23 Data I. c. 2020 STEB Market Value \$959,941,565 \$50,627,338 \$1,010,568,903 d. Assessed Value \$280,255,029 \$40,170,060 \$320,425,089 e. Assessed Value of New Constr/ Renov \$0 \$0 \$0 2021-22 Calculations f. 2021-22 Tax Levy \$14,713,219 \$785,622 \$15,498,841 (a \* b) 2022-23 Calculations g. Percent of Total Market Value 94.99021% 5.00979% 100.00000% II. h. Rebalanced 2021-22 Tax Levy \$14,722,382 \$776,459 \$15,498,841 (f Total \* q) i. Base Mills Subject to Index 52.7828 19.6700 (h / a \* 1000) if no reassessment (h / (d-e) \* 1000) if reassessment Calculation of Tax Rates and Levies Generated j. Weighted Avg. Collection Percentage 92.00000% 88.00000% 91.79961% k. Tax Levy Needed \$14,923,919 \$787,089 \$15,711,008 (Approx. Tax Levy \* g) 53.2500 19.5900 I. 2022-23 Real Estate Tax Rate (k / d \* 1000) III. m. Tax Levy Generated by Mills \$14,923,580 \$786,931 \$15,710,511 (I / 1000 \* d) n. Tax Levy minus Tax Relief for Homestead Exclusions \$14,107,406 (m - Amount of Tax Relief for Homestead Exclusions) o. Net Tax Revenue Generated By Mills \$12,950,544

(n \* Est. Pct. Collection)

Real Estate Tax Rate (RETR) Report

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

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### 2022-2023 Final General Fund Budget

2022-2	2023 Final General Fund Budget				Real Estate Tax Rate (RETR) Report
AUN:	105204703 Penncrest SD			Multi-County Rebalancing Based	on Methodology of Section 672.1 of School Code
Printe	d 6/28/2022 8:15:52 AM				Page - 2 of 3
Calcul Numbe Appro: Amour Total A	ndex (current): 4.8% ation Method: er of Decimals For Tax Rate Calculation: x. Tax Revenue from RE Taxes: nt of Tax Relief for Homestead Exclusions Approx. Tax Revenue:	Revenue 2 \$12,951,000 <u>\$1,603,105</u> \$14,554,105 \$15,711,008		Section 672.1 Method Choice: (a)(1)	
Appro	x. Tax Levy for Tax Rate Calculation:	\$15,711,008 Crawford	Venango	Total	
		Clawford	venango	Total	
In	ndex Maximums				
	p. Maximum Mills Based On Index	55.3163	20.6141		
	(i * (1 + Index))				
	q. Mills In Excess of Index	0.0000	0.0000		
	(if (l > p), (l - p))				
	r. Maximum Tax Levy Based On Index	\$15,502,671	\$828,070	\$16,330,741	
IV.	(p / 1000 * d)				
	s. Millage Rate within Index?	Yes	Yes		
	(If I > 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 * Est. Pct. Collection)				

h	formation Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$5,044.00	\$13,719.00	
۷.	Number of Homestead/Farmstead Properties	5691	232	5923
	Median Assessed Value of Homestead Properties			\$76,980

# ate Tax Rate (RETR) Report

2022-2023 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 105204703 Penncrest SD			Multi-County Rebalanci	ng Based on M	Methodology of Section 672.1 of School Code
Printed 6/28/2022 8:15:52 AM					Page - 3 of 3
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:	\$12,951,000				
Amount of Tax Relief for Homestead Exclusions	<u>\$1,603,105</u>				
Total Approx. Tax Revenue:	\$14,554,105				
Approx. Tax Levy for Tax Rate Calculation:	\$15,711,008				
	Crawford	Venango		Total	
		<b>*</b> 4 000 405			A4 000 405
State Property Tax Reduction Allocation used for: Homestea		\$1,603,105	Lowering RE Tax Rate	\$0	\$1,603,105
Prior Year State Property Tax Reduction Allocation used for	: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,603,105

# LEA : 105204703 Penncrest SD

# Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

# CODE

		Act 511	Tax Limit>	1,010,568,903 Market Value		12,126,827 (511 Limit)
Total Act 511, Current	Taxes					2,507,500
Total Current Act 511 Tax	ces – Proportional A	ssessments			2,445,000	2,445,000
Current Act 511 Taxes, Oth	ner Proportional Asse	essments	0	0	0	0
Current Act 511 Mercantile	Taxes		0.000	0.000	0	0
Current Act 511 Mechanica	al Device Taxes– Per	centage	0.000%	0.000%	0	0
Current Act 511 Business F	Privilege Taxes		0.000	0.000	0	0
Current Act 511 Amusemer	nt Taxes		0.000%	0.000%	0	0
Current Act 511 Real Estat	e Transfer Taxes		0.500%	0.000%	245,000	245,000
Current Act 511 Occupation	n Taxes		0.000	0.000	0	0
Current Act 511 Earned Inc	come Taxes		0.500%	0.000%	2,200,000	2,200,000
Current Act 511 Taxes- Pro	oportional Assessme	nts	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Tax	es – Flat Rate Asse	ssments	,	,	62.500	62,500
Current Act 511 Taxes, Oth	her Flat Rate Assess	ments			0	0
	-				-	0
Current Act 511 Business F	Privilege Taxes- Flat	Rate			-	Û Û
					-	0
·					-	0
						02,500
						Estimated Revenue 62,500
				Add! Data (if anal.)	Taylow	62,500 Estimated Revenue
Current Per Canita Taxes	Section 679		Rate			Estimated Revenue
320,425,089	9	15,710,511	- 1,6	03,105 =	14,107,406 X 91.7	29961% = 12,950,544
40,170,060	0 19.5900	786,931			88.0	0000%
280,255,029	9 53.2500	14,923,580			92.0	0000%
		· · ·	TIOMESTEAU EXCIL		Percent Coll	ected
					ione	Net Tax Revenue Generated By Mills
	40,170,06 320,425,08 Current Per Capita Taxes, Fla Current Act 511 Taxes— Fla Current Act 511 Per Capita Current Act 511 Per Capita Current Act 511 Docupatio Current Act 511 Local Serv Current Act 511 Trailer Tax Current Act 511 Business I Current Act 511 Mechanica Current Act 511 Taxes, Ott Total Current Act 511 Taxes Pro- Current Act 511 Real Estat Current Act 511 Real Estat Current Act 511 Mechanica Current Act 511 Taxes, Ott Total Current Act 511 Taxes, Ott	Taxable Assessed ValueReal Estate Mills280,255,02953.250040,170,06019.5900320,425,089320,425,089Current Per Capita Taxes, Section 679Current Act 511 Taxes– Flat Rate AssessmentsCurrent Act 511 Taxes– Flat Rate AssessmentsCurrent Act 511 Per Capita TaxesCurrent Act 511 Occupation Taxes– Flat RateCurrent Act 511 Occupation Taxes– Flat RateCurrent Act 511 Local Services TaxesCurrent Act 511 Taxies Privilege Taxes– FlatCurrent Act 511 Taxes, Other Flat Rate AssessCurrent Act 511 Taxes, Other Flat Rate AssessCurrent Act 511 Taxes, Other Flat Rate AssessCurrent Act 511 Taxes – Flat Rate AssessCurrent Act 511 Taxes – Proportional AssessmeCurrent Act 511 Cocupation TaxesCurrent Act 511 Real Estate Transfer TaxesCurrent Act 511 Real Estate Transfer TaxesCurrent Act 511 Mechanical Device Taxes – PerCurrent Act 511 Real Estate Transfer TaxesCurrent Act 511 Mechanical Device Taxes – PerCurrent Act 511 Mechanical Device Taxes – PerCur	Taxable Assessed ValueReal Estate MillsTax Levy Generated by Mills280,255,02953.250014,923,58040,170,06019.5900786,931320,425,08915,710,511Current Per Capita Taxes, Section 679Item and the assessmentsCurrent Act 511 Per Capita TaxesItem and the assessmentsCurrent Act 511 Noccupation Taxes - Flat RateItem and the assessmentsCurrent Act 511 Business Privilege Taxes - Flat RateItem and the assessmentsCurrent Act 511 Taxes, Other Flat Rate AssessmentsItem and the assessmentsCurrent Act 511 Taxes, Other Flat Rate AssessmentsItem and the assessmentsCurrent Act 511 Cocupation TaxesItem and the assessmentsCurrent Act 511 Real Estate Transfer TaxesItem and the assessmentsCurrent Act 511 Real Estate Transfer TaxesItem and the assessmentsCurrent Act 511 Mechanical Device Taxes - PercentageItem and the assessmentsCurrent Act 511 Real Estate Transfer TaxesItem and the assessmentsCurrent Act 511 Real Estate Transfer TaxesItem and the assessmentsCurrent Act 511 Mechanical Device Taxes - PercentageItem and the assessmentsCurrent Act 511 Mechanical Device Taxes - PercentageItem and the assessmentsCurrent Act 511 Mechanical Device Taxes - PercentageItem and the assessments <td>Taxable Assessed Value         Real Estate Mills         Tax Levy Generated by Mills         Homestead Exclusion           280,255,029         53.2500         14,923,580         1         1           320,425,089         19.5900         786,931         1         1           Current Per Capita Taxes, Section 679         \$5.00         1         8         8           Current Act 511 Taxes – Flat Rate Assessments         Rate         \$         1         1           Current Act 511 Per Capita Taxes         \$         \$         \$         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1</td> <td>Attribute         Assessed Value         Real Estate Mills         Tax Levy Generated by Mills         Homestead Exclusions         Tax Levy Millor           280,255,029         53.2500         14,923,580         786,931         Ecclusions         Ecclusions           320,425,089         19,5900         786,931         1,603,105         =         1           Current Per Capita Taxes. Section 679         \$5,00         1,603,005         =         1           Current Act 511 Taxes—Flat Rate Assessments         Rate         Add'I Rate (if appl.)         1           Current Act 511 Cocupation Taxes—Flat Rate         \$0,00         \$0,00         \$0,00           Current Act 511 Cocupation Taxes—Flat Rate         \$0,00         \$0,00         \$0,00           Current Act 511 Cocupation Taxes—Flat Rate         \$0,00         \$0,00         \$0,00           Current Act 511 Cocupation Taxes—Flat Rate         \$0,00         \$0,00         \$0,00           Current Act 511 Taxes, Other Flat Rate Assessments         \$0,00         \$0,00         \$0,00           Current Act 511 Taxes, Other Flat Rate Assessments         \$0,000         \$0,000         \$0,000           Current Act 511 Taxes, Other Flat Rate Assessments         \$0,000         \$0,000         \$0,000         \$0,000         \$0,000         \$0,000         \$0,000<!--</td--><td>Taxable Assessed Value         Real Estate Mills         Tax Levy Generated by Mills         Monetale Exclusions         Proventable Mills         Real Mills         Proventable Mills         Proventable Mills         Proventable Mills         Monetale Mills         M</td></td>	Taxable Assessed Value         Real Estate Mills         Tax Levy Generated by Mills         Homestead Exclusion           280,255,029         53.2500         14,923,580         1         1           320,425,089         19.5900         786,931         1         1           Current Per Capita Taxes, Section 679         \$5.00         1         8         8           Current Act 511 Taxes – Flat Rate Assessments         Rate         \$         1         1           Current Act 511 Per Capita Taxes         \$         \$         \$         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1	Attribute         Assessed Value         Real Estate Mills         Tax Levy Generated by Mills         Homestead Exclusions         Tax Levy Millor           280,255,029         53.2500         14,923,580         786,931         Ecclusions         Ecclusions           320,425,089         19,5900         786,931         1,603,105         =         1           Current Per Capita Taxes. Section 679         \$5,00         1,603,005         =         1           Current Act 511 Taxes—Flat Rate Assessments         Rate         Add'I Rate (if appl.)         1           Current Act 511 Cocupation Taxes—Flat Rate         \$0,00         \$0,00         \$0,00           Current Act 511 Cocupation Taxes—Flat Rate         \$0,00         \$0,00         \$0,00           Current Act 511 Cocupation Taxes—Flat Rate         \$0,00         \$0,00         \$0,00           Current Act 511 Cocupation Taxes—Flat Rate         \$0,00         \$0,00         \$0,00           Current Act 511 Taxes, Other Flat Rate Assessments         \$0,00         \$0,00         \$0,00           Current Act 511 Taxes, Other Flat Rate Assessments         \$0,000         \$0,000         \$0,000           Current Act 511 Taxes, Other Flat Rate Assessments         \$0,000         \$0,000         \$0,000         \$0,000         \$0,000         \$0,000         \$0,000 </td <td>Taxable Assessed Value         Real Estate Mills         Tax Levy Generated by Mills         Monetale Exclusions         Proventable Mills         Real Mills         Proventable Mills         Proventable Mills         Proventable Mills         Monetale Mills         M</td>	Taxable Assessed Value         Real Estate Mills         Tax Levy Generated by Mills         Monetale Exclusions         Proventable Mills         Real Mills         Proventable Mills         Proventable Mills         Proventable Mills         Monetale Mills         M

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Tax Functio n	Description	Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
		2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index	Index	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Crawford	52.7828	53.2500	0.89%	Yes	4.8%				
	Venango	19.6700	19.5900	-0.39%	Yes	4.8%				
	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	ent Act 511 Taxes– Flat Rate Assessments Current Act 511 Per Capita Taxes ent Act 511 Taxes– Proportional Assessments	\$5.00	\$5.00	0.00%	Yes	4.8%				
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%				

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\$2,247,024

\$57,946,966

### 2022-2023 Final General Fund Budget

LEA : 105204703	Penncrest SD
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## Description

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,483,674
1200 Special Programs - Elementary / Secondary	6,903,138
1300 Vocational Education	1,900,000
1400 Other Instructional Programs - Elementary / Secondary	1,754,244
1500 Nonpublic School Programs	238,950
Total Instruction	\$36,280,006
2000 Support Services	
2100 Support Services - Students	1,439,809
2200 Support Services - Instructional Staff	2,620,981
2300 Support Services - Administration	3,143,653

2400 Support Services - Pupil Health	670,506
2500 Support Services - Business	640,647
2600 Operation and Maintenance of Plant Services	4,274,141
2700 Student Transportation Services	5,139,251
2800 Support Services - Central	167,075
2900 Other Support Services	58,000
Total Support Services	\$18,154,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,250,873
3300 Community Services	15,000
Total Operation of Non-Instructional Services	\$1,265,873
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,747,024
5200 Interfund Transfers - Out	400,000
5900 Budgetary Reserve	100,000

# **Total Other Expenditures and Financing Uses**

**Total Estimated Expenditures and Other Financing Uses** 

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 105204703 Penncrest SD	
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Description	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,667,764
200 Personnel Services - Employee Benefits	9,297,894
300 Purchased Professional and Technical Services	240,400
400 Purchased Property Services	58,800
500 Other Purchased Services	2,273,508
600 Supplies	934,450
800 Other Objects	10,858
Total Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary	\$25,483,674
100 Personnel Services - Salaries	2,736,853
200 Personnel Services - Employee Benefits	2,472,085
300 Purchased Professional and Technical Services	926,000
500 Other Purchased Services	616,200
600 Supplies	124,500
700 Property	26,500
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$6,903,138
1300 Vocational Education	
500 Other Purchased Services	1,900,000
Total Vocational Education	\$1,900,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	68,387
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	51,857
Total Other Instructional Programs - Elementary / Secondary	1,634,000 <b>\$1,754,244</b>
1500 <u>Nonpublic School Programs</u>	ידאנד <i>ע ו</i> ו א
300 Purchased Professional and Technical Services	191,000
500 Other Purchased Services	3,350
600 Supplies	44,600
Total Nonpublic School Programs	\$238,950
Total Instruction	\$36,280,006
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	782,098
200 Personnel Services - Employee Benefits	652,711
300 Purchased Professional and Technical Services	5,000
Total Support Services - Students	\$1,439,809
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	802,801
200 Personnel Services - Employee Benefits	787,630
300 Purchased Professional and Technical Services Page 39	60,000

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LEA : 105204703 Penncrest SD	
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Description	<u>Amount</u>
400 Purchased Property Services	25,000
500 Other Purchased Services	72,350
600 Supplies	381,200
700 Property	492,000
Total Support Services - Instructional Staff	\$2,620,981
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,930,773
200 Personnel Services - Employee Benefits	968,080
300 Purchased Professional and Technical Services	105,100
500 Other Purchased Services	103,200
600 Supplies	29,500
800 Other Objects	7,000
Total Support Services - Administration	\$3,143,653
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	367,253
200 Personnel Services - Employee Benefits	281,453
300 Purchased Professional and Technical Services	10,500
600 Supplies Total Support Services - Pupil Health	11,300
2500 Support Services - Publi health	\$670,506
100 Personnel Services - Salaries	000 504
200 Personnel Services - Employee Benefits	282,561
300 Purchased Professional and Technical Services	275,586 47,500
400 Purchased Property Services	16,900
500 Other Purchased Services	4,600
600 Supplies	11,500
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Business	\$640,647
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,611,427
200 Personnel Services - Employee Benefits	1,369,544
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	591,935
500 Other Purchased Services	97,000
600 Supplies	370,935
700 Property 800 Other Objects	174,000
Total Operation and Maintenance of Plant Services	6,800 <b>\$4,274,141</b>
2700 Student Transportation Services	<b>(۲۰۰ ) کرجه (۲۰۰ )</b>
100 Personnel Services - Salaries	75.964
200 Personnel Services - Employee Benefits	75,864 54,262
300 Purchased Professional and Technical Services	54,262 56,000
400 Purchased Property Services	9,100
500 Other Purchased Services	4,515,950
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Description	<u>Amount</u>
600 Supplies	422,575
700 Property	5,000
800 Other Objects	500
Total Student Transportation Services	\$5,139,251
2800 Support Services - Central	
100 Personnel Services - Salaries	100,125
200 Personnel Services - Employee Benefits 500 Other Purchased Services	62,450
600 Supplies	1,500 2,000
700 Property	500
800 Other Objects	500
Total Support Services - Central	\$167,075
2900 Other Support Services	
500 Other Purchased Services	58,000
Total Other Support Services	\$58,000
Total Support Services	\$18,154,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	537,036
200 Personnel Services - Employee Benefits	248,447
300 Purchased Professional and Technical Services	115,800
400 Purchased Property Services 500 Other Purchased Services	15,500
600 Supplies	135,592 183,490
800 Other Objects	15,008
Total Student Activities	\$1,250,873
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	3,000
600 Supplies	7,500
Total Community Services	\$15,000
Total Operation of Non-Instructional Services	\$1,265,873
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	870,251
900 Other Uses of Funds	876,773
Total Debt Service / Other Expenditures and Financing Uses	\$1,747,024
5200 Interfund Transfers - Out	
900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000

# 5900 Budgetary Reserve

2022-2023 Final General Fund Budget

800 Other Objects

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 105204703 Penncrest SD	
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Description	Amount
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,247,024
TOTAL EXPENDITURES	\$57,946,966

\$18,725,000

\$30,100,000

2022-2023 Final General Fund Budget		Schedule Of Cash And Inves	tments (CAIN)
LEA : 105204703 Penncrest SD			
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Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection	
General Fund	12,000,000	10,000,000	
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	1,250,000	500,000	
Other Capital Projects Fund	16,750,000	8,150,000	
Debt Service Fund			
Food Service / Cafeteria Operations Fund	100,000	75,000	
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**

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		

2022-2023 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 105204703 Penncrest SD		
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Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$30,100,000	\$18,725,000

2022-2023 Final General Fund Budget	Budget Schedule Of Indebtedness (DEBT)		
LEA: 105204703 Penncrest SD			
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Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection	
General Fund			
0510 Bonds Payable	31,225,000	30,520,000	
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)	1,730,000	1,830,000	
0599 Other Noncurrent Liabilities			
Total General Fund	\$32,955,000	\$32,350,000	
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

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#### Long-Term Indebtedness

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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06/30/2022 Estimate

06/30/2023 Projection

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### 2022-2023 Final General Fund Budget

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### Long-Term Indebtedness

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**

06/30/2023 Projection

06/30/2022 Estimate

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### Long-Term Indebtedness

#### 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

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06/30/2022 Estimate

06/30/2023 Projection

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2022-2023 Final General Fund Budget		Schedule Of Indebtedness (D
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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	\$32,955,000	\$32,350,000

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# 2022-2023 Final General Fund Budget

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# Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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		
	\$20.0EF 200	¢00.050.000
TOTAL INDEBTEDNESS	\$32,955,000	\$32,350,000

Juveniles Incarcerated Revenues: Budget Summary
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2022-2023 Final General Fund Budget	Juveniles Incarcerated Revenues: Budget Summary		
LEA : 105204703 Penncrest SD			
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	Nonspecial Education	Special Education	
7000 Revenue from State Sources			
Total Revenue from State Sources	\$7,359	\$7,358	
TOTAL REVENUES	\$7,359	\$7,358	

2022-2023 Final Ge	eneral Fund Budget
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	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	1,212	1,212
7820 State Share of Retirement Contributions	6,147	6,146
Total Revenue from State Sources	\$7,359	\$7,358
TOTAL REVENUES	\$7,359	\$7,358

2022-2023 Final General Fund Budget	Fund Balance Summary (FBS)	
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Account Description	Amounts	
0810 Nonspendable Fund Balance	320,113	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,697,507	
0840 Assigned Fund Balance	7,982,008	
0850 Unassigned Fund Balance	2,634,292	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,313,807	
5900 Budgetary Reserve	100,000	

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$12,733,920