

# 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

June 23, 2022  
Date



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

June 23, 2022  
Date



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

June 23, 2022  
Date

Jennifer C Laudeman

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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 : Minersville Area SD	COUNTY : Schuylkill	AUN : 129544703
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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%

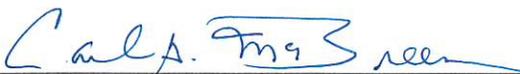
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes       No

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

Total Budgeted Expenditures	\$23425664
Ending Unassigned Fund Balance	\$423891
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.80%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/22
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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)

School District Name : Minersville Area SD	County : Schuylkill	AUN Number : 129544703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE June 23, 2022
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1960	Act 511 Taxes: 6152 Rate has changed from previous year.  6152 Prior Year Rate: 440.9090 6152 Current Year Rate: 408.1600	Occupation rate changes for 07/01/2022.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$191,320.00 Function 2200, Object 200: \$216,842.00	Staff changes led to lower salaries but still receive full benefits.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$140,500.00 Function 2400, Object 200: \$157,799.00	Our LPNs work hourly and only when students are present. Since they are full time, they receive full benefits.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$33,780.00 Function 2700, Object 200: \$47,551.00	Board approved salary with full benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve is for contingency.
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.	Reserve is for contingency.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve is for PSERS cost.

<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	710,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	500,321
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,210,321</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,517,997
7000 Revenue from State Sources	12,972,016
8000 Revenue from Federal Sources	859,221
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,349,234</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$24,559,555</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,721,000
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	18,500
6120 Current Per Capita Taxes, Section 679	20,400
6140 Current Act 511 Taxes - Flat Rate Assessments	44,400
6150 Current Act 511 Taxes - Proportional Assessments	1,363,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	882,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	321,697
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	1,000

**REVENUE FROM LOCAL SOURCES \$9,517,997**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,395,168
7271 Special Education funds for School-Aged Pupils	1,239,024
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	175,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	449,947
7505 Ready to Learn Block Grant	228,637
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	7,000
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,562,240

**REVENUE FROM STATE SOURCES \$12,972,016**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	325,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,358
8517 NCLB, Title IV - 21st Century Schools	60,000
8519 NCLB, Title VI - Flexibility and Accountability	21,649
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	125,334
8751 ARP ESSER Learning Loss	119,442

Amount

**REVENUE FROM FEDERAL SOURCES**

8752 ARP ESSER Summer Programs	23,888
8753 ARP ESSER Afterschool Programs	23,888
8755 ARP ESSER Emergency Relief for Other Educational Entities	36,662
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000

**REVENUE FROM FEDERAL SOURCES \$859,221**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 23,349,234**

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,721,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$449,947</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$7,170,947</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,769,517</b>	
	<b>Schuylkill</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$174,993,430	\$174,993,430
b. Real Estate Mills	41.7800	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$361,194,317	\$361,194,317
d. Assessed Value	\$173,465,415	\$173,465,415
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$7,311,226	\$7,311,226
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,311,226	\$7,311,226
(f Total * g)		
i. Base Mills Subject to Index	41.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.82234%	91.82234%
k. Tax Levy Needed	\$7,769,517	\$7,769,517
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>44.7900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,769,516	\$7,769,516
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,319,569
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,721,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,721,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$449,947</u>	
Total Approx. Tax Revenue:	\$7,170,947	
Approx. Tax Levy for Tax Rate Calculation:	\$7,769,517	

Schuylkill

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	43.8272	
q. Mills In Excess of Index (if (l > p), (l - p))	0.9628	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,602,503	\$7,602,503
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$167,013	\$167,013
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$153,355	\$153,355

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,177.00	
Number of Homestead/Farmstead Properties	2413	2413
Median Assessed Value of Homestead Properties		\$21,743

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Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,721,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$449,947</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,170,947</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,769,517</b>
	<b>Schuylkill</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$449,947	Lowering RE Tax Rate	\$0		\$449,947
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$449,947</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Schuylkill	173,465,415	44.7900	7,769,516			91.82234%	
<b>Totals:</b>	<b>173,465,415</b>		<b>7,769,516</b>	<b>449,947</b>	<b>7,319,569</b>	<b>91.82234%</b>	<b>6,721,000</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,400
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	31,390
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	24,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments** **55,390** **44,400**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	845,000	810,000
6152 Current Act 511 Occupation Taxes	408.1600	0.000	850,000	448,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	105,000	105,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments** **1,800,000** **1,363,000**

**Total Act 511, Current Taxes** **1,407,400**

<b>Act 511 Tax Limit --&gt;</b>	<b>361,194,317</b>	<b>12</b>	<b>4,334,332</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Schuylkill	41.7800	44.7900	7.21%	No	4.9%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.9%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.9%			
6152	Current Act 511 Occupation Taxes	448.9090	408.1600	-7.41%	Yes	4.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,908,768
1200 Special Programs - Elementary / Secondary	6,087,144
1300 Vocational Education	375,000
1400 Other Instructional Programs - Elementary / Secondary	3,192
<b>Total Instruction</b>	<b>\$15,374,104</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	899,315
2200 Support Services - Instructional Staff	456,862
2300 Support Services - Administration	1,405,552
2400 Support Services - Pupil Health	313,549
2500 Support Services - Business	365,772
2600 Operation and Maintenance of Plant Services	1,982,889
2700 Student Transportation Services	890,231
2800 Support Services - Central	220,331
2900 Other Support Services	2,000
<b>Total Support Services</b>	<b>\$6,536,501</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	416,693
3300 Community Services	68,074
<b>Total Operation of Non-Instructional Services</b>	<b>\$484,767</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	43,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$43,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	757,292
5200 Interfund Transfers - Out	215,000
5900 Budgetary Reserve	15,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$987,292</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,425,664</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	4,071,316
200 Personnel Services - Employee Benefits	3,362,552
300 Purchased Professional and Technical Services	199,500
400 Purchased Property Services	39,600
500 Other Purchased Services	779,350
600 Supplies	196,050
700 Property	257,400
800 Other Objects	3,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,908,768</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,744,015
200 Personnel Services - Employee Benefits	1,525,649
300 Purchased Professional and Technical Services	1,385,800
400 Purchased Property Services	7,750
500 Other Purchased Services	1,317,600
600 Supplies	49,400
700 Property	56,800
800 Other Objects	130
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,087,144</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	375,000
<b>Total Vocational Education</b>	<b>\$375,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	662
500 Other Purchased Services	1,030
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,192</b>
<b>Total Instruction</b>	<b>\$15,374,104</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	398,675
200 Personnel Services - Employee Benefits	377,870
300 Purchased Professional and Technical Services	106,850
400 Purchased Property Services	2,000
500 Other Purchased Services	2,045
600 Supplies	5,625
700 Property	5,500
800 Other Objects	750
<b>Total Support Services - Students</b>	<b>\$899,315</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	191,320
200 Personnel Services - Employee Benefits	216,842

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	18,750
500 Other Purchased Services	600
600 Supplies	4,100
700 Property	24,600
800 Other Objects	650
<b>Total Support Services - Instructional Staff</b>	<b>\$456,862</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	657,697
200 Personnel Services - Employee Benefits	542,081
300 Purchased Professional and Technical Services	136,175
400 Purchased Property Services	16,300
500 Other Purchased Services	13,800
600 Supplies	20,299
700 Property	10,500
800 Other Objects	8,700
<b>Total Support Services - Administration</b>	<b>\$1,405,552</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	140,500
200 Personnel Services - Employee Benefits	157,799
300 Purchased Professional and Technical Services	4,900
400 Purchased Property Services	200
500 Other Purchased Services	1,000
600 Supplies	7,700
700 Property	1,450
<b>Total Support Services - Pupil Health</b>	<b>\$313,549</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	176,422
200 Personnel Services - Employee Benefits	139,260
300 Purchased Professional and Technical Services	40,200
400 Purchased Property Services	640
500 Other Purchased Services	3,200
600 Supplies	850
700 Property	4,700
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$365,772</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	643,300
200 Personnel Services - Employee Benefits	581,555
300 Purchased Professional and Technical Services	60,174
400 Purchased Property Services	431,400
500 Other Purchased Services	87,660
600 Supplies	107,800
700 Property	70,500
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,982,889</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	33,780
200 Personnel Services - Employee Benefits	47,551
300 Purchased Professional and Technical Services	5,600
400 Purchased Property Services	200
500 Other Purchased Services	803,000
600 Supplies	100
<b>Total Student Transportation Services</b>	<b>\$890,231</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	114,316
200 Personnel Services - Employee Benefits	94,665
500 Other Purchased Services	11,100
800 Other Objects	250
<b>Total Support Services - Central</b>	<b>\$220,331</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	2,000
<b>Total Other Support Services</b>	<b>\$2,000</b>
<b>Total Support Services</b>	<b>\$6,536,501</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	172,191
200 Personnel Services - Employee Benefits	54,987
300 Purchased Professional and Technical Services	43,500
400 Purchased Property Services	20,550
500 Other Purchased Services	82,900
600 Supplies	36,865
700 Property	2,500
800 Other Objects	3,200
<b>Total Student Activities</b>	<b>\$416,693</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	10,700
200 Personnel Services - Employee Benefits	964
500 Other Purchased Services	410
600 Supplies	2,100
800 Other Objects	53,900
<b>Total Community Services</b>	<b>\$68,074</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$484,767</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	5,000
700 Property	38,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$43,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$43,000</b>

<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	61,077
900 Other Uses of Funds	696,215
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$757,292</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	215,000
<b>Total Interfund Transfers - Out</b>	<b>\$215,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	15,000
<b>Total Budgetary Reserve</b>	<b>\$15,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$987,292</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,425,664</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	350,000	500,000
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	175,000	10,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$525,000</b>	<b>\$510,000</b>
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**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$525,000</b>	<b>\$510,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	1,026,675	796,325
0520 Extended-Term Financing Agreements Payable	237,629	100,757
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	590,000	585,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,730,000	1,750,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,584,304</b>	<b>\$3,232,082</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$3,584,304</b>	<b>\$3,232,082</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	290,000	295,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$290,000</b>	<b>\$295,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$3,874,304</b>	<b>\$3,527,082</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	710,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	423,891
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,133,891</b>
<b>5900 Budgetary Reserve</b>	<b>15,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,148,891</b>