

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/01/2022

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

Date 6/7/2022

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

Date 6/7/2022

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

Date 6/7/2022

Ginger Williams

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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 : Saint Marys Area SD	COUNTY : Elk	AUN : 109248003
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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 ☐

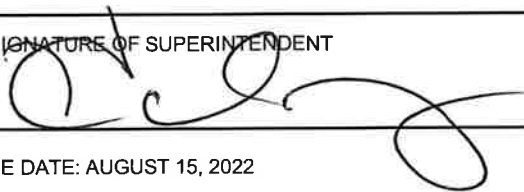
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$31922851
Ending Unassigned Fund Balance	\$2210633
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.92%

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 6/1/2022
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DUE DATE: AUGUST 15, 2022

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Saint Marys Area SD	<b>County :</b> Elk	<b>AUN Number :</b> 109248003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/9/2023
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$440,203.00 C x 2%: \$8,804.06</p>	<p>The calculation is within \$94. The assessed value is \$2,321 multiplied by the 5,134 approved homestead/farmstead multiplied by the new tax rate of 36.95 amounts to \$440,297, a difference of less than 2% as permitted.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$203,620.00 Function 2200, Object 200: \$370,791.00</p>	<p>Teacher professional development and educational credit reimbursement.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Sound management practice to provide for operating contingencies through a BUDGETARY RESERVE for variables of unpredictable changes in the costs of goods, services, and the occurrences of events.</p>
8080	<p>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.</p>	<p>District strives to maintain 6-8% of the general fund budget in an unassigned fund balance for unanticipated cashflow disruption.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>District excess funds used to finance future PSERS, technology and health insurance obligations.</p>

ITEM	AMOUNTS	
<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	36,018	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,868,466	
0850 Unassigned Fund Balance	2,268,644	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,137,110</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	16,233,804	
7000 Revenue from State Sources	14,001,542	
8000 Revenue from Federal Sources	1,687,505	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$31,922,851</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$38,059,961</u></b>

LEA : 109248003 Saint Marys Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,999,688
6112 Interim Real Estate Taxes	17,700
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	154,111
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	88,500
6150 Current Act 511 Taxes - Proportional Assessments	3,488,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	895,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	365,805
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	30,000
6980 Revenue from Community Services Activities	16,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,233,804</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,596,642
7112 Basic Education Funding-Social Security	489,092
7220 Vocational Education	56,754
7271 Special Education funds for School-Aged Pupils	1,577,094
7311 Pupil Transportation Subsidy	862,492
7312 Nonpublic and Charter School Pupil Transportation Subsidy	102,025
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,659
7340 State Property Tax Reduction Allocation	440,203
7505 Ready to Learn Block Grant	306,366
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	200,000
7820 State Share of Retirement Contributions	2,336,215
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,001,542</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	333,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,391
8517 NCLB, Title IV - 21St Century Schools	31,361
8521 Vocational Education - Operating Expenditures	27,312
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,057,441

LEA : 109248003 Saint Marys Area SD

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,687,505</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>31,922,851</b>

Act 1 Index (current): 4.3%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$10,992,612	\$7,076	
Amount of Tax Relief for Homestead Exclusions	<u>\$440,203</u>		
Total Approx. Tax Revenue:	\$11,432,815		
Approx. Tax Levy for Tax Rate Calculation:	\$12,091,116	\$7,220	
	Elk	Elk Oil/Gas/Mineral	Total
2021-22 Data			
a. Assessed Value	\$325,457,029	\$110,869	\$325,567,898
b. Real Estate Mills	35.4300	65.1200	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$1,007,975,957	\$1,007,975,957	\$2,015,951,914
d. Assessed Value	\$327,229,114	\$110,869	\$327,339,983
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$11,530,943	\$7,220	\$11,538,163
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2021-22 Tax Levy	\$11,530,943	\$7,220	\$11,538,163
(f * g)			
i. Base Mills Subject to Index	35.4300	65.1200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.34979%	98.00000%	
k. Tax Levy Needed	\$12,091,116	\$7,220	\$12,098,336
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	36.9500	65.1200	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$12,091,116	\$7,220	\$12,098,336
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$11,650,913	\$7,220	\$11,658,133
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$10,992,612	\$7,076	\$10,999,688
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.3%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$10,992,612	\$7,076	
Amount of Tax Relief for Homestead Exclusions	<u>\$440,203</u>		
Total Approx. Tax Revenue:	\$11,432,815		
Approx. Tax Levy for Tax Rate Calculation:	\$12,091,116	\$7,220	
	Elk	Elk	Total
		Oil/Gas/Mineral	
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	36.9534	67.9201	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,092,228	\$7,530	\$12,099,758
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,321.00	\$0.00	
Number of Homestead/Farmstead Properties	5134		5134
Median Assessed Value of Homestead Properties			\$28,400

Act 1 Index (current): 4.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$10,992,612	\$7,076	
Amount of Tax Relief for Homestead Exclusions	<u>\$440,203</u>		
Total Approx. Tax Revenue:	\$11,432,815		
Approx. Tax Levy for Tax Rate Calculation:	\$12,091,116	\$7,220	
	Elk	Elk	Total
		Oil/Gas/Mineral	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$440,203	Lowering RE Tax Rate	\$0	\$440,203
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$440,203

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Elk	327,229,114	36.9500	12,091,116				94.34979%	
Elk	110,869	65.1200	7,220				98.00000%	
<b>Totals:</b>	<b>327,339,983</b>		<b>12,098,336</b>	-	440,203	=	11,658,133	X N/A = 10,999,688
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	30,000			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	30,000	30,000	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	58,500	58,500	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>88,500</b>	<b>88,500</b>	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,018,000	2,018,000	
6152	Current Act 511 Occupation Taxes			999.0000	451.0000	1,240,000	1,240,000	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	230,000	230,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>3,488,000</b>	<b>3,488,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>3,576,500</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>2,015,951,914</b>	<b>X</b>	<b>12</b>	<b>24,191,423</b>
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Elk	35.4300	36.9500	4.30%	Yes	4.3%				
	Oil/Gas/Mineral	65.1200	65.1200	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	Current Act 511 Taxes– Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes	999.0000	999.0000	0.00%	Yes	4.3%	451.0000	451.0000	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,358,928
1200 Special Programs - Elementary / Secondary	4,391,994
1300 Vocational Education	421,758
1400 Other Instructional Programs - Elementary / Secondary	130,632
1500 Nonpublic School Programs	76,341
1800 Pre-Kindergarten	107,108
<b>Total Instruction</b>	<b>\$18,486,761</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,044,610
2200 Support Services - Instructional Staff	1,008,319
2300 Support Services - Administration	2,643,838
2400 Support Services - Pupil Health	474,424
2500 Support Services - Business	511,527
2600 Operation and Maintenance of Plant Services	2,489,115
2700 Student Transportation Services	1,979,650
2800 Support Services - Central	180,538
2900 Other Support Services	142,000
<b>Total Support Services</b>	<b>\$10,474,021</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	529,805
3300 Community Services	100
<b>Total Operation of Non-Instructional Services</b>	<b>\$529,905</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	602,150
5900 Budgetary Reserve	1,830,014
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,432,164</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$31,922,851</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	7,425,474
200 Personnel Services - Employee Benefits	5,165,605
300 Purchased Professional and Technical Services	356,999
400 Purchased Property Services	60,000
500 Other Purchased Services	515,000
600 Supplies	465,795
800 Other Objects	-629,945
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,358,928</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,165,333
200 Personnel Services - Employee Benefits	1,556,661
300 Purchased Professional and Technical Services	379,000
500 Other Purchased Services	232,000
600 Supplies	59,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,391,994</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	231,214
200 Personnel Services - Employee Benefits	169,142
300 Purchased Professional and Technical Services	46,500
500 Other Purchased Services	4,000
600 Supplies	34,000
700 Property	47,000
800 Other Objects	-110,098
<b>Total Vocational Education</b>	<b>\$421,758</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	95,771
200 Personnel Services - Employee Benefits	34,861
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$130,632</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	28,000
200 Personnel Services - Employee Benefits	10,390
300 Purchased Professional and Technical Services	34,951
600 Supplies	3,000
<b>Total Nonpublic School Programs</b>	<b>\$76,341</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	69,800
200 Personnel Services - Employee Benefits	44,965
600 Supplies	50,000
800 Other Objects	-57,657
<b>Total Pre-Kindergarten</b>	<b>\$107,108</b>
<b>Total Instruction</b>	<b>\$18,486,761</b>

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	630,596
200 Personnel Services - Employee Benefits	397,626
300 Purchased Professional and Technical Services	183,000
600 Supplies	9,000
800 Other Objects	-175,612
<b>Total Support Services - Students</b>	<b>\$1,044,610</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	203,620
200 Personnel Services - Employee Benefits	370,791
300 Purchased Professional and Technical Services	120,500
500 Other Purchased Services	80,000
600 Supplies	265,282
800 Other Objects	-31,874
<b>Total Support Services - Instructional Staff</b>	<b>\$1,008,319</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,413,005
200 Personnel Services - Employee Benefits	919,083
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	69,600
600 Supplies	10,850
800 Other Objects	71,300
<b>Total Support Services - Administration</b>	<b>\$2,643,838</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	340,626
200 Personnel Services - Employee Benefits	247,249
600 Supplies	18,150
800 Other Objects	-131,601
<b>Total Support Services - Pupil Health</b>	<b>\$474,424</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	309,602
200 Personnel Services - Employee Benefits	222,863
300 Purchased Professional and Technical Services	81,000
500 Other Purchased Services	28,000
600 Supplies	32,000
800 Other Objects	-161,938
<b>Total Support Services - Business</b>	<b>\$511,527</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	158,665
200 Personnel Services - Employee Benefits	82,496
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	2,038,000
500 Other Purchased Services	94,400

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Description	Amount
600 Supplies	372,400
700 Property	75,000
800 Other Objects	-383,846
Total Operation and Maintenance of Plant Services	\$2,489,115
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	18,900
500 Other Purchased Services	1,915,750
Total Student Transportation Services	\$1,979,650
2800 Support Services - Central	
100 Personnel Services - Salaries	99,218
200 Personnel Services - Employee Benefits	81,320
Total Support Services - Central	\$180,538
2900 Other Support Services	
500 Other Purchased Services	142,000
Total Other Support Services	\$142,000
Total Support Services	\$10,474,021
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	285,524
200 Personnel Services - Employee Benefits	112,674
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	106,000
600 Supplies	77,550
800 Other Objects	-122,943
Total Student Activities	\$529,805
3300 Community Services	
600 Supplies	100
Total Community Services	\$100
Total Operation of Non-Instructional Services	\$529,905
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	107,150
900 Other Uses of Funds	495,000
Total Debt Service / Other Expenditures and Financing Uses	\$602,150
5900 Budgetary Reserve	
800 Other Objects	1,830,014
Total Budgetary Reserve	\$1,830,014
Total Other Expenditures and Financing Uses	\$2,432,164
TOTAL EXPENDITURES	\$31,922,851



LEA : 109248003 Saint Marys Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	8,512,033	8,525,000
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	3,218,698	3,121,698
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	241,575	167,575
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	28,591	18,575
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,000,897</b>	<b>\$11,832,848</b>

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

LEA : 109248003     Saint Marys Area SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$12,000,897	\$11,832,848

LEA : 109248003 Saint Marys Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	4,960,430	4,358,965
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	485,185	468,355
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,604,969	1,562,653
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$7,050,584</b>	<b>\$6,389,973</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 109248003 Saint Marys Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 109248003 Saint Marys Area SD			
Printed 6/8/2022 8:13:16 AM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$7,050,584</b>	<b>\$6,389,973</b>	

LEA : 109248003 Saint Marys Area SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	602,150	601,465
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	\$602,150	\$601,465
TOTAL INDEBTEDNESS	\$7,652,734	\$6,991,438



LEA : 109248003     Saint Marys Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	36,018
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,926,477
0850 Unassigned Fund Balance	2,210,633
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,137,110
5900 Budgetary Reserve	1,830,014
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,003,142