

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



6/20/2022
Date

President of the Board - Original Signature Required



6/20/2022
Date

Secretary of the Board - Original Signature Required



6/20/2022
Date

Chief School Administrator - Original Signature Required

Cathy Taschner

(610)916-0957 Extn :5443

Contact Person

Telephone Extension

ctaschner@schuylkillvalley.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Schuylkill Valley SD	COUNTY : Berks
	AUN : 114067503

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	\$42995392
Ending Unassigned Fund Balance	\$4904216
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.40%

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 6/20/22
---------------------------------	-----------------

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 : Schuylkill Valley SD	County : Berks	AUN Number : 114067503
---	--------------------------	----------------------------------

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 6/30/2022
---	--------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$288,648.00 Function 2200, Object 200: \$353,472.00	Due to tuition reimbursement and family medical insurance for employees.
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: \$43,763.00 Function 2700, Object 200: \$45,187.00	Due to employees family insurance benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated special education students, transportation, and substitute staff as needed.
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.	One month of expenditures plus unanticipated expenditures of additional staff, special education services, legal fees, and contracted services.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	8,846
0820 Restricted Fund Balance	69,970
0830 Committed Fund Balance	25,000
0840 Assigned Fund Balance	1,336,166
0850 Unassigned Fund Balance	3,543,050
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,904,216</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,786,019
7000 Revenue from State Sources	10,515,781
8000 Revenue from Federal Sources	693,592
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,995,392</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,899,608</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	27,028,355
6112 Interim Real Estate Taxes	465,000
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	448
6150 Current Act 511 Taxes - Proportional Assessments	2,675,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	725,800
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	86,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	358,000
6910 Rentals	32,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	36,916

REVENUE FROM LOCAL SOURCES \$31,786,019

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,286,800
7112 Basic Education Funding-Social Security	706,293
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,077,030
7311 Pupil Transportation Subsidy	859,060
7312 Nonpublic and Charter School Pupil Transportation Subsidy	33,050
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	117,752
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	745,986
7505 Ready to Learn Block Grant	197,972
7820 State Share of Retirement Contributions	3,303,838

REVENUE FROM STATE SOURCES \$10,515,781

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	358,243
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	264,127
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,108
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,950

Amount

REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	18,164
REVENUE FROM FEDERAL SOURCES	\$693,592
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,995,392

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,028,355
Amount of Tax Relief for Homestead Exclusions	<u>\$745,986</u>
Total Approx. Tax Revenue:	\$27,774,341
Approx. Tax Levy for Tax Rate Calculation:	\$28,325,940

	Berks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$1,005,317,600	\$1,005,317,600
b. Real Estate Mills	27.8200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,347,799,792	\$1,347,799,792
d. Assessed Value	\$1,018,186,200	\$1,018,186,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$27,967,936	\$27,967,936
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$27,967,936	\$27,967,936
(f Total * g)		
i. Base Mills Subject to Index	27.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$28,325,940	\$28,325,940
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	27.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,325,940	\$28,325,940
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,579,954
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,028,355
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,028,355
Amount of Tax Relief for Homestead Exclusions	<u>\$745,986</u>
Total Approx. Tax Revenue:	\$27,774,341
Approx. Tax Levy for Tax Rate Calculation:	\$28,325,940

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.9884	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,515,589	\$29,515,589
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,086.35	
Number of Homestead/Farmstead Properties	3784	3784
Median Assessed Value of Homestead Properties		\$116,600

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,028,355
Amount of Tax Relief for Homestead Exclusions	<u>\$745,986</u>
Total Approx. Tax Revenue:	\$27,774,341
Approx. Tax Levy for Tax Rate Calculation:	\$28,325,940

Berks	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$745,986	Lowering RE Tax Rate	\$0	\$745,986
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$745,986

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>
Berks	1,018,186,200	27.8200	28,325,940			98.00000%	
Totals:	1,018,186,200		28,325,940	- 745,986	= 27,579,954	X 98.00000%	= 27,028,355

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,230,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	445,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			2,675,500
Total Act 511, Current Taxes			2,675,500
Act 511 Tax Limit -->		1,347,799,792	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Berks	27.8200	27.8200	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,130,310
1200 Special Programs - Elementary / Secondary	6,176,670
1300 Vocational Education	707,360
1400 Other Instructional Programs - Elementary / Secondary	425,000
Total Instruction	\$26,439,340
2000 Support Services	
2100 Support Services - Students	1,227,273
2200 Support Services - Instructional Staff	830,436
2300 Support Services - Administration	2,620,127
2400 Support Services - Pupil Health	412,506
2500 Support Services - Business	482,012
2600 Operation and Maintenance of Plant Services	2,326,780
2700 Student Transportation Services	1,963,438
2800 Support Services - Central	1,700,349
2900 Other Support Services	33,000
Total Support Services	\$11,595,921
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,394,998
3300 Community Services	13,164
Total Operation of Non-Instructional Services	\$1,408,162
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,166,324
5900 Budgetary Reserve	385,645
Total Other Expenditures and Financing Uses	\$3,551,969
Total Estimated Expenditures and Other Financing Uses	\$42,995,392

2022-2023 Final General Fund Budget

LEA : 114067503 Schuylkill Valley SD

Printed 6/30/2022 3:32:51 PM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,864,818
200 Personnel Services - Employee Benefits	6,738,798
300 Purchased Professional and Technical Services	8,400
400 Purchased Property Services	53,995
500 Other Purchased Services	1,132,019
600 Supplies	306,411
700 Property	22,901
800 Other Objects	2,968
Total Regular Programs - Elementary / Secondary	\$19,130,310
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,906,665
200 Personnel Services - Employee Benefits	2,042,708
300 Purchased Professional and Technical Services	330,400
400 Purchased Property Services	1,000
500 Other Purchased Services	884,697
600 Supplies	11,000
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$6,176,670
1300 <u>Vocational Education</u>	
500 Other Purchased Services	707,360
Total Vocational Education	\$707,360
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	325,000
500 Other Purchased Services	100,000
Total Other Instructional Programs - Elementary / Secondary	\$425,000
Total Instruction	\$26,439,340
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	681,834
200 Personnel Services - Employee Benefits	397,527
300 Purchased Professional and Technical Services	137,352
500 Other Purchased Services	1,560
600 Supplies	8,500
800 Other Objects	500
Total Support Services - Students	\$1,227,273
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	288,648
200 Personnel Services - Employee Benefits	353,472
300 Purchased Professional and Technical Services	53,147
500 Other Purchased Services	2,000
600 Supplies	133,169

2022-2023 Final General Fund Budget

LEA : 114067503 Schuylkill Valley SD

Printed 6/30/2022 3:32:51 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$830,436
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,232,923
200 Personnel Services - Employee Benefits	889,219
300 Purchased Professional and Technical Services	245,350
400 Purchased Property Services	1,450
500 Other Purchased Services	191,885
600 Supplies	48,380
800 Other Objects	10,920
Total Support Services - Administration	\$2,620,127
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	164,136
200 Personnel Services - Employee Benefits	124,439
300 Purchased Professional and Technical Services	118,000
400 Purchased Property Services	250
500 Other Purchased Services	75
600 Supplies	5,476
800 Other Objects	130
Total Support Services - Pupil Health	\$412,506
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	254,478
200 Personnel Services - Employee Benefits	172,084
300 Purchased Professional and Technical Services	40,750
500 Other Purchased Services	10,200
600 Supplies	3,500
800 Other Objects	1,000
Total Support Services - Business	\$482,012
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	787,955
200 Personnel Services - Employee Benefits	611,340
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	315,500
500 Other Purchased Services	4,000
600 Supplies	585,985
700 Property	6,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,326,780
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	43,763
200 Personnel Services - Employee Benefits	45,187
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,867,788
600 Supplies	1,500
800 Other Objects	200
Total Student Transportation Services	\$1,963,438

2022-2023 Final General Fund Budget

LEA : 114067503 Schuylkill Valley SD

Printed 6/30/2022 3:32:51 PM

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	563,387
200 Personnel Services - Employee Benefits	337,307
300 Purchased Professional and Technical Services	99,620
400 Purchased Property Services	20,100
500 Other Purchased Services	46,130
600 Supplies	213,106
700 Property	419,405
800 Other Objects	1,294
Total Support Services - Central	\$1,700,349
2900 Other Support Services	
500 Other Purchased Services	33,000
Total Other Support Services	\$33,000
Total Support Services	\$11,595,921
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	678,310
200 Personnel Services - Employee Benefits	349,488
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	16,550
500 Other Purchased Services	96,700
600 Supplies	95,900
700 Property	10,000
800 Other Objects	11,050
Total Student Activities	\$1,394,998
3300 Community Services	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,464
300 Purchased Professional and Technical Services	1,200
600 Supplies	500
Total Community Services	\$13,164
Total Operation of Non-Instructional Services	\$1,408,162
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,051,324
900 Other Uses of Funds	2,115,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,166,324
5900 Budgetary Reserve	
800 Other Objects	385,645
Total Budgetary Reserve	\$385,645
Total Other Expenditures and Financing Uses	\$3,551,969
TOTAL EXPENDITURES	\$42,995,392

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,782,730	7,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,113,780	2,010,000
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	\$9,896,510	\$9,210,000
--	--------------------	--------------------

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		
------------------------------------	--	--

TOTAL CASH AND INVESTMENTS	\$9,896,510	\$9,210,000
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	28,144,000	25,922,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	562,448	580,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,234,738	5,400,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$33,941,186	\$31,902,000
---------------------------	---------------------	---------------------

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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
--------------------------------------	-----------------------------------	-------------------------------------

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$33,941,186	\$31,902,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,165,419	3,166,904
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	26,785,781	24,562,296
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	\$29,951,200	\$27,729,200
TOTAL INDEBTEDNESS	\$63,892,386	\$59,631,200

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	176,960	117,973
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$176,960	\$117,973
2000 Support Services		
2100 Support Services - Students	9,089	6,060
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$9,089	\$6,060
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	14,884	9,923
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$14,884	\$9,923
Total Estimated Expenditures and Other Financing Uses	\$200,933	\$133,956

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	91,298	60,866
200 Personnel Services - Employee Benefits	74,585	49,723
300 Purchased Professional and Technical Services	624	416
400 Purchased Property Services	6,480	4,320
500 Other Purchased Services	2,413	1,608
600 Supplies	1,500	1,000
700 Property		
800 Other Objects	60	40
Total Regular Programs - Elementary / Secondary	\$176,960	\$117,973
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$176,960	\$117,973
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	3,592	2,394
200 Personnel Services - Employee Benefits	2,162	1,442
300 Purchased Professional and Technical Services	2,346	1,564
400 Purchased Property Services	257	172
500 Other Purchased Services	732	488
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	\$9,089	\$6,060
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$9,089	\$6,060
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds	14,884	9,923
Total Debt Service / Other Expenditures and Financing Uses	\$14,884	\$9,923
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$14,884	\$9,923
TOTAL EXPENDITURES	\$200,933	\$133,956

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$24,833	\$16,556
TOTAL REVENUES	\$24,833	\$16,556

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	4,427	2,952
7820 State Share of Retirement Contributions	20,406	13,604
Total Revenue from State Sources	\$24,833	\$16,556
TOTAL REVENUES	\$24,833	\$16,556

Account Description	Amounts
0810 Nonspendable Fund Balance	8,846
0820 Restricted Fund Balance	69,970
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,904,216
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,904,216
5900 Budgetary Reserve	385,645
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,368,677