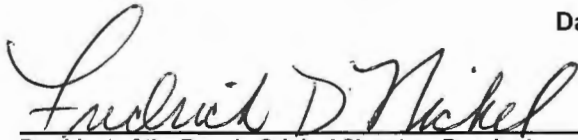


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2022



President of the Board - Original Signature Required

Date 06/23/2022



Secretary of the Board - Original Signature Required

Date 6/23/2022



Chief School Administrator - Original Signature Required

Date 06/23/2022

Melinda Kenepf

Contact Person

(717)248-0148

Telephone

Extn : 2517

Extension

mkk08@mcsdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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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	\$94652031
Ending Unassigned Fund Balance	\$7007767
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.40%

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 06 / 27 / 2022
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DUE DATE: AUGUST 15, 2022

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

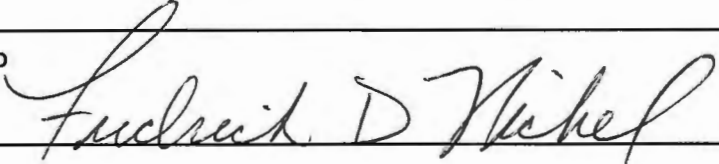
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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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 5/19/22
--	------------------------

**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: \$814,983.00 Function 2200, Object 200: \$824,454.00	Tuition reimbursement has been budgeted for professional staff in the amount of \$300,000 under 2271 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district employs Budgetary Reserve to provide for operating contingencies
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district typically has encumbrance carryforward each year
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow

<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	315,197
0820 Restricted Fund Balance	
0830 Committed Fund Balance	94,328
0840 Assigned Fund Balance	9,416,139
0850 Unassigned Fund Balance	7,007,767
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,518,234</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,155,078
7000 Revenue from State Sources	44,239,961
8000 Revenue from Federal Sources	12,456,992
9000 Other Financing Sources	1,800,000
Total Estimated Revenues And Other Financing Sources	<u>\$94,652,031</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$111,170,265</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	25,512,040
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	134,267
6120 Current Per Capita Taxes, Section 679	103,000
6140 Current Act 511 Taxes - Flat Rate Assessments	173,000
6150 Current Act 511 Taxes - Proportional Assessments	7,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,720,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	798,771
6990 Refunds and Other Miscellaneous Revenue	35,000

REVENUE FROM LOCAL SOURCES \$36,155,078

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	23,510,485
7112 Basic Education Funding-Social Security	1,223,898
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	3,954,893
7311 Pupil Transportation Subsidy	3,525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	157,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,222,229
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	2,422,548
7360 Safe Schools	261,033
7505 Ready to Learn Block Grant	968,914
7820 State Share of Retirement Contributions	6,798,961

REVENUE FROM STATE SOURCES \$44,239,961

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,573,792
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	313,592
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,601
8517 NCLB, Title IV - 21st Century Schools	168,926
8519 NCLB, Title VI - Flexibility and Accountability	112,583
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,100,392
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	6,530,873

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	165,431
8752 ARP ESSER Summer Programs	189,401
8753 ARP ESSER Afterschool Programs	189,401
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$12,456,992
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	1,800,000
OTHER FINANCING SOURCES	\$1,800,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	94,652,031

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,512,040
Amount of Tax Relief for Homestead Exclusions	<u>\$2,422,548</u>
Total Approx. Tax Revenue:	\$27,934,588
Approx. Tax Levy for Tax Rate Calculation:	\$29,784,238

Mifflin

Total

2021-22 Data		
a. Assessed Value	\$855,077,370	\$855,077,370
b. Real Estate Mills	34.5215	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,977,758,133	\$1,977,758,133
d. Assessed Value	\$862,773,575	\$862,773,575
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$29,518,553	\$29,518,553
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$29,518,553	\$29,518,553
(f Total * g)		
i. Base Mills Subject to Index	34.5215	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.24000%	93.24000%
k. Tax Levy Needed	\$29,784,238	\$29,784,238
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	34.5215	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,784,238	\$29,784,238
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,361,690
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,512,040
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,512,040	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,422,548</u>	
Total Approx. Tax Revenue:	\$27,934,588	
Approx. Tax Levy for Tax Rate Calculation:	\$29,784,238	

Mifflin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	36.1440	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,184,088	\$31,184,088
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	\$6,717.55	
Number of Homestead/Farmstead Properties	10517	10517
Median Assessed Value of Homestead Properties		\$39,300

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,512,040
Amount of Tax Relief for Homestead Exclusions	<u>\$2,422,548</u>
Total Approx. Tax Revenue:	\$27,934,588
Approx. Tax Levy for Tax Rate Calculation:	\$29,784,238

Mifflin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,422,548	Lowering RE Tax Rate	\$0	\$2,422,548
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,422,548

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>
Mifflin	862,773,575	34.5215	29,784,238			93.24000%	
Totals:	862,773,575		29,784,238	- 2,422,548	= 27,361,690	X 93.24000%	= 25,512,040

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		103,000
6140 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	103,000
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	70,000
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 173,000 173,000

	<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	0.850%	0.000%	7,000,000	7,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
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 7,550,000 7,550,000

Total Act 511, Current Taxes 7,723,000

Act 511 Tax Limit -->	1,977,758,133 X	12	23,733,098
	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> Mifflin	34.5215	34.5215	0.00%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,069,362
1200 Special Programs - Elementary / Secondary	13,602,120
1300 Vocational Education	4,118,976
1400 Other Instructional Programs - Elementary / Secondary	1,500,685
1500 Nonpublic School Programs	106,244
Total Instruction	\$53,397,387
2000 Support Services	
2100 Support Services - Students	2,690,052
2200 Support Services - Instructional Staff	1,909,332
2300 Support Services - Administration	4,883,043
2400 Support Services - Pupil Health	1,050,041
2500 Support Services - Business	1,007,493
2600 Operation and Maintenance of Plant Services	7,370,473
2700 Student Transportation Services	5,100,632
2800 Support Services - Central	3,830,136
Total Support Services	\$27,841,202
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,309,466
3300 Community Services	26,740
Total Operation of Non-Instructional Services	\$1,336,206
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,240,425
Total Facilities Acquisition, Construction and Improvement Services	\$1,240,425
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,294,439
5300 Transfers Out to Component Units/Primary Governments	1,800,000
5900 Budgetary Reserve	742,372
Total Other Expenditures and Financing Uses	\$10,836,811
Total Estimated Expenditures and Other Financing Uses	\$94,652,031

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,255,213
200 Personnel Services - Employee Benefits	12,727,341
300 Purchased Professional and Technical Services	525,780
400 Purchased Property Services	247,343
500 Other Purchased Services	2,668,480
600 Supplies	1,645,205
Total Regular Programs - Elementary / Secondary	\$34,069,362
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,239,573
200 Personnel Services - Employee Benefits	4,764,127
300 Purchased Professional and Technical Services	278,900
400 Purchased Property Services	15,250
500 Other Purchased Services	2,219,815
600 Supplies	82,455
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$13,602,120
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	930,455
200 Personnel Services - Employee Benefits	733,684
300 Purchased Professional and Technical Services	25,875
400 Purchased Property Services	2,450
500 Other Purchased Services	2,353,012
600 Supplies	73,500
Total Vocational Education	\$4,118,976
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	580,889
200 Personnel Services - Employee Benefits	354,221
300 Purchased Professional and Technical Services	39,825
400 Purchased Property Services	2,000
500 Other Purchased Services	96,750
600 Supplies	426,000
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$1,500,685
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	56,950
200 Personnel Services - Employee Benefits	43,769
500 Other Purchased Services	2,200
600 Supplies	3,325
Total Nonpublic School Programs	\$106,244
Total Instruction	\$53,397,387
2000 Support Services	
2100 <u>Support Services - Students</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,440,826
200 Personnel Services - Employee Benefits	1,003,068
300 Purchased Professional and Technical Services	232,788
500 Other Purchased Services	2,450
600 Supplies	10,920
Total Support Services - Students	\$2,690,052
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	814,983
200 Personnel Services - Employee Benefits	824,454
300 Purchased Professional and Technical Services	174,897
500 Other Purchased Services	22,000
600 Supplies	69,098
800 Other Objects	3,900
Total Support Services - Instructional Staff	\$1,909,332
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,469,884
200 Personnel Services - Employee Benefits	1,806,873
300 Purchased Professional and Technical Services	401,005
500 Other Purchased Services	65,881
600 Supplies	70,300
800 Other Objects	69,100
Total Support Services - Administration	\$4,883,043
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	508,157
200 Personnel Services - Employee Benefits	376,734
300 Purchased Professional and Technical Services	19,956
500 Other Purchased Services	635
600 Supplies	144,000
800 Other Objects	559
Total Support Services - Pupil Health	\$1,050,041
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	487,962
200 Personnel Services - Employee Benefits	336,557
300 Purchased Professional and Technical Services	134,500
500 Other Purchased Services	16,474
600 Supplies	25,500
800 Other Objects	6,500
Total Support Services - Business	\$1,007,493
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,208,470
200 Personnel Services - Employee Benefits	1,857,059
300 Purchased Professional and Technical Services	231,977
400 Purchased Property Services	1,012,605
500 Other Purchased Services	300,941
600 Supplies	1,225,647

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	533,274
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$7,370,473
2700 Student Transportation Services	
100 Personnel Services - Salaries	58,949
200 Personnel Services - Employee Benefits	52,669
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	4,972,914
600 Supplies	11,950
800 Other Objects	150
Total Student Transportation Services	\$5,100,632
2800 Support Services - Central	
100 Personnel Services - Salaries	689,526
200 Personnel Services - Employee Benefits	531,960
300 Purchased Professional and Technical Services	107,000
400 Purchased Property Services	13,288
500 Other Purchased Services	24,476
600 Supplies	2,461,886
800 Other Objects	2,000
Total Support Services - Central	\$3,830,136
Total Support Services	\$27,841,202
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	493,448
200 Personnel Services - Employee Benefits	238,418
300 Purchased Professional and Technical Services	160,200
500 Other Purchased Services	236,600
600 Supplies	150,800
800 Other Objects	30,000
Total Student Activities	\$1,309,466
3300 Community Services	
100 Personnel Services - Salaries	11,002
200 Personnel Services - Employee Benefits	2,858
600 Supplies	12,880
Total Community Services	\$26,740
Total Operation of Non-Instructional Services	\$1,336,206
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,240,425
Total Facilities Acquisition, Construction and Improvement Services	\$1,240,425
Total Facilities Acquisition, Construction and Improvement Services	\$1,240,425
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,969,439
900 Other Uses of Funds	5,325,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,294,439
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	1,800,000
Total Transfers Out to Component Units/Primary Governments	\$1,800,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	742,372
Total Budgetary Reserve	\$742,372
Total Other Expenditures and Financing Uses	\$10,836,811
TOTAL EXPENDITURES	\$94,652,031

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	15,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	6,256,979	4,725,836
Debt Service Fund	8,831	8,831
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	80,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$22,045,810	\$20,484,667
--	---------------------	---------------------

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

\$22,045,810

\$20,484,667

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	74,730,000	69,405,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,300,000	2,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,000,000	15,000,000
0599 Other Noncurrent Liabilities	6,500,000	5,700,000

Total General Fund

\$98,530,000

\$92,405,000

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$98,530,000	\$92,405,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$98,530,000

\$92,405,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	7,540	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$7,540	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
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		
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		
Total Estimated Expenditures and Other Financing Uses	\$7,540	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular 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 Regular Programs - Elementary / Secondary		
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		5,250
200 Personnel Services - Employee Benefits		2,290
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		\$7,540
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	\$7,540	
TOTAL EXPENDITURES	\$7,540	

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$1,397	\$0
TOTAL REVENUES	\$1,397	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	249	0
7820 State Share of Retirement Contributions	1,148	0
Total Revenue from State Sources	\$1,397	\$0
TOTAL REVENUES	\$1,397	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	315,197
0820 Restricted Fund Balance	
0830 Committed Fund Balance	94,328
0840 Assigned Fund Balance	9,416,139
0850 Unassigned Fund Balance	7,007,767
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,518,234
5900 Budgetary Reserve	742,372
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,575,803