

### FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

#### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2022



President of the Board - Original Signature Required

6/23/2022

Date



Secretary of the Board - Original Signature Required

6/23/2022

Date



Chief School Administrator - Original Signature Required

6/23/2022

Date

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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 : Southern Fulton SD	COUNTY : Fulton	AUN : 111297504
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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

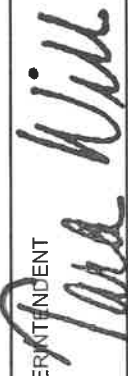
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$14011179
Ending Unassigned Fund Balance	\$1268153
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.05%

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 6/23/2022
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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> Southern Fulton SD	<b>County :</b> Fulton	<b>AUN Number :</b> 111297504
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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> 6/23/2022
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$125,070.00 . Provide a justification.	Historically, the district has employed a technology director. Now, this service is contracted out and now falls under the 300 object in this function. Also, retiree healthcare insurance falls under object 200 in this function. Thus, only benefits.
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$65,137.00 . Provide a justification.	Historically, the district has budgeted for Workman's Compensation and Unemployment in this functional area. The related salary portion is budgeted in various function areas.
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1200, Object 100: \$640,620.00 Function 1200, Object 200: \$707,709.00	The District provides family health insurance coverage to all Support Staff personnel. Historically, benefits for these individuals exceed salaries due to lower wages versus healthcare costs. The related salaries are less than benefits offered.
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1400, Object 100: \$1,000.00 Function 1400, Object 200: \$1,949.00	Salaries in this area will be covered by ARP ESSER Set-Aside funds but benefits will still be covered in the General Fund.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2600, Object 100: \$357,921.00 Function 2600, Object 200: \$395,092.00	The District provides family health insurance coverage to all Support Staff personnel. Historically, benefits for these individuals exceed salaries due to lower wages versus healthcare costs. The related salaries are less than benefits offered.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$125,070.00	Historically, the district has employed a technology director. Now, this service is contracted out and now falls under the 300 object in this function. Also, retiree healthcare insurance falls under object 200 in this function. Thus, only benefits.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$65,137.00	Historically, the district has budgeted for Workman's Compensation and Unemployment in this functional area. The related salary portion is budgeted in various function areas.

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8060 Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.

The amount in budgetary reserve has been budgeted for unexpected and unbudgeted expenditures for the 2022-23 school year.

8080 Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.

The unassigned fund balance may be used to balance the 2022-23 fiscal year budget, capital projects, and future years of budget deficits.

8150 Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.

8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	857,831
0830 Committed Fund Balance	8,349,912
0840 Assigned Fund Balance	496,123
0850 Unassigned Fund Balance	1,480,535
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,326,570</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,344,764
7000 Revenue from State Sources	8,209,412
8000 Revenue from Federal Sources	244,621
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$13,798,797</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$24,125,367</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,025,189
6113 Public Utility Realty Taxes	4,250
6114 Payments in Lieu of Current Taxes - State / Local	33,750
6120 Current Per Capita Taxes, Section 679	10,125
6140 Current Act 511 Taxes - Flat Rate Assessments	10,125
6150 Current Act 511 Taxes - Proportional Assessments	608,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	207,000
6500 Earnings on Investments	95,000
6700 Revenues from LEA Activities	38,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	153,569
6910 Rentals	12,000
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	134,106
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,344,764</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,729,385
7271 Special Education funds for School-Aged Pupils	545,510
7292 Pre-K Counts	298,800
7311 Pupil Transportation Subsidy	645,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	165,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	364,753
7505 Ready to Learn Block Grant	153,038
7810 State Share of Social Security and Medicare Taxes	232,541
7820 State Share of Retirement Contributions	1,061,805
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,209,412</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	214,655
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,966
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$244,621</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>13,798,797</b>

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,025,189

Amount of Tax Relief for Homestead Exclusions \$370,837

Total Approx. Tax Revenue: \$4,396,026

Approx. Tax Levy for Tax Rate Calculation: \$4,601,199

Fulton

Total

2021-22 Data		
a. Assessed Value	\$158,166,690	\$158,166,690
b. Real Estate Mills	27.9315	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$372,066,586	\$372,066,586
d. Assessed Value	\$159,288,770	\$159,288,770
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$4,417,833	\$4,417,833
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2021-22 Tax Levy	\$4,417,833	\$4,417,833
(f Total * g)		
i. Base Mills Subject to Index	27.9315	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.15000%	95.15000%
k. Tax Levy Needed	\$4,601,199	\$4,601,199
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>28.8859</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$4,601,199	\$4,601,199
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,230,362
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,025,189
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.6%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,025,189	
Amount of Tax Relief for Homestead Exclusions	<u>\$370,837</u>	
Total Approx. Tax Revenue:	\$4,396,026	
Approx. Tax Levy for Tax Rate Calculation:	\$4,601,199	

	Fulton	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	29.2163	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,653,828	\$4,653,828
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	\$7,618.94	
Number of Homestead/Farmstead Properties	1690	1690
Median Assessed Value of Homestead Properties		\$55,060

Act 1 Index (current): 4.6%

Calculation Method:

	<b>Rate</b>
Approx. Tax Revenue from RE Taxes:	\$4,025,189
Amount of Tax Relief for Homestead Exclusions	<u>\$370,837</u>
Total Approx. Tax Revenue:	\$4,396,026
Approx. Tax Levy for Tax Rate Calculation:	\$4,601,199

Fulton

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$364,753	Lowering RE Tax Rate	\$0	\$364,753
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,084			\$6,084
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$370,837</b>

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

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>
Fulton	159,288,770	28.8859	4,601,199			95.15000%	
<b>Totals:</b>	<b>159,288,770</b>		<b>4,601,199</b>	<b>- 370,837</b>	<b>= 4,230,362</b>	<b>X 95.15000%</b>	<b>= 4,025,189</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,125
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 <u>Current Act 511 Per Capita Taxes</u>	\$5.00	\$0.00	10,125
6142 <u>Current Act 511 Occupation Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>10,125</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	550,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	58,500
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes-- Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>608,500</b>
<b>Total Act 511, Current Taxes</b>			<b>618,625</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>372,066,586 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>4,464,799</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	<u>Current Real Estate Taxes</u> Fulton	27.9315	28.8859	3.42%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,690,088
1200 Special Programs - Elementary / Secondary	1,700,380
1300 Vocational Education	693,835
1400 Other Instructional Programs - Elementary / Secondary	3,449
1800 Pre-Kindergarten	298,500
<b>Total Instruction</b>	<b>\$8,386,252</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	343,413
2200 Support Services - Instructional Staff	262,728
2300 Support Services - Administration	956,374
2400 Support Services - Pupil Health	217,094
2500 Support Services - Business	218,688
2600 Operation and Maintenance of Plant Services	1,146,067
2700 Student Transportation Services	935,135
2800 Support Services - Central	322,726
2900 Other Support Services	65,137
<b>Total Support Services</b>	<b>\$4,467,362</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	376,945
<b>Total Operation of Non-Instructional Services</b>	<b>\$376,945</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	480,620
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	280,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$780,620</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,011,179</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,914,844
200 Personnel Services - Employee Benefits	2,157,471
300 Purchased Professional and Technical Services	450
400 Purchased Property Services	1,995
500 Other Purchased Services	482,185
600 Supplies	81,751
700 Property	51,002
800 Other Objects	390
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,690,088</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	640,620
200 Personnel Services - Employee Benefits	707,709
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	247,875
600 Supplies	8,951
800 Other Objects	225
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,700,380</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	225,976
200 Personnel Services - Employee Benefits	170,828
400 Purchased Property Services	1,350
500 Other Purchased Services	282,850
600 Supplies	12,831
<b>Total Vocational Education</b>	<b>\$693,835</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	1,949
500 Other Purchased Services	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,449</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	4,287
200 Personnel Services - Employee Benefits	909
300 Purchased Professional and Technical Services	265,304
500 Other Purchased Services	5,500
600 Supplies	22,500
<b>Total Pre-Kindergarten</b>	<b>\$298,500</b>
<b>Total Instruction</b>	<b>\$8,386,252</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	190,842
200 Personnel Services - Employee Benefits	136,260
500 Other Purchased Services	7,620

<u>Description</u>	<u>Amount</u>
600 Supplies	6,232
800 Other Objects	2,459
<b>Total Support Services - Students</b>	<b>\$343,413</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	124,476
200 Personnel Services - Employee Benefits	114,091
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	3,750
600 Supplies	14,911
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$262,728</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	393,600
200 Personnel Services - Employee Benefits	294,046
300 Purchased Professional and Technical Services	83,757
400 Purchased Property Services	13,700
500 Other Purchased Services	123,575
600 Supplies	28,396
700 Property	10,000
800 Other Objects	9,300
<b>Total Support Services - Administration</b>	<b>\$956,374</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	105,303
200 Personnel Services - Employee Benefits	97,858
300 Purchased Professional and Technical Services	7,588
500 Other Purchased Services	400
600 Supplies	3,645
700 Property	1,500
800 Other Objects	800
<b>Total Support Services - Pupil Health</b>	<b>\$217,094</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	110,625
200 Personnel Services - Employee Benefits	65,180
300 Purchased Professional and Technical Services	23,796
500 Other Purchased Services	1,725
600 Supplies	12,862
700 Property	2,000
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$218,688</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	357,921
200 Personnel Services - Employee Benefits	395,092
300 Purchased Professional and Technical Services	6,800
400 Purchased Property Services	190,500
500 Other Purchased Services	15,731

<u>Description</u>	<u>Amount</u>
600 Supplies	165,090
700 Property	12,933
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,146,067</b>
<b>2700 Student Transportation Services</b>	
400 Purchased Property Services	1,000
500 Other Purchased Services	930,135
700 Property	4,000
<b>Total Student Transportation Services</b>	<b>\$935,135</b>
<b>2800 Support Services - Central</b>	
200 Personnel Services - Employee Benefits	125,070
300 Purchased Professional and Technical Services	103,950
400 Purchased Property Services	6,000
500 Other Purchased Services	17,000
600 Supplies	39,229
700 Property	31,477
<b>Total Support Services - Central</b>	<b>\$322,726</b>
<b>2900 Other Support Services</b>	
200 Personnel Services - Employee Benefits	65,137
<b>Total Other Support Services</b>	<b>\$65,137</b>
<b>Total Support Services</b>	<b>\$4,467,362</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	139,999
200 Personnel Services - Employee Benefits	61,605
300 Purchased Professional and Technical Services	45,546
400 Purchased Property Services	9,200
500 Other Purchased Services	53,974
600 Supplies	36,386
700 Property	23,500
800 Other Objects	6,735
<b>Total Student Activities</b>	<b>\$376,945</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$376,945</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	125,620
900 Other Uses of Funds	355,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$480,620</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	20,000
<b>Total Interfund Transfers - Out</b>	<b>\$20,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	280,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$280,000
Total Other Expenditures and Financing Uses	\$780,620
<b>TOTAL EXPENDITURES</b>	<b>\$14,011,179</b>

**Cash and Short-Term Investments**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,828,823	9,742,826
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	857,831	833,581
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	120,009	118,203
Other Agency Fund	14,400	13,600
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,821,063</b>	<b>\$10,708,210</b>

**Long-Term Investments**

	<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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$10,821,063</b>	<b>\$10,708,210</b>

**Long-Term Indebtedness**

**General Fund**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0510 Bonds Payable	4,525,000	3,805,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	168,249	134,036
0540 Accumulated Compensated Absences	151,662	151,449
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,209,578	4,243,355
0599 Other Noncurrent Liabilities		

**Total General Fund** **\$9,054,489** **\$8,333,840**

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$9,054,489</b>	<b>\$8,333,840</b>



**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$9,054,489**

**\$8,333,840**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	857,831
0830 Committed Fund Balance	8,349,912
0840 Assigned Fund Balance	496,123
0850 Unassigned Fund Balance	1,268,153
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,114,188</b>
<b>5900 Budgetary Reserve</b>	<b>280,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,252,019</b>