

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michelle Goehring

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**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
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**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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	\$10389359
Ending Unassigned Fund Balance	\$6181909
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	59.50%

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
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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> Commodore Perry SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104431304
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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>
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**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,150,235
0840 Assigned Fund Balance	784,326
0850 Unassigned Fund Balance	1,460,541
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,395,102</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	2,582,100
7000 Revenue from State Sources	6,111,826
8000 Revenue from Federal Sources	482,240
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$9,176,166</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$16,571,268</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,925,000
6113 Public Utility Realty Taxes	2,300
6114 Payments in Lieu of Current Taxes - State / Local	2,800
6120 Current Per Capita Taxes, Section 679	11,500
6140 Current Act 511 Taxes - Flat Rate Assessments	21,500
6150 Current Act 511 Taxes - Proportional Assessments	350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,000
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	99,000
6990 Refunds and Other Miscellaneous Revenue	2,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$2,582,100</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,924,244
7112 Basic Education Funding-Social Security	415,000
7160 Tuition for Orphans Subsidy	50,000
7311 Pupil Transportation Subsidy	439,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,400
7340 State Property Tax Reduction Allocation	227,617
7505 Ready to Learn Block Grant	100,565
7810 State Share of Social Security and Medicare Taxes	160,000
7820 State Share of Retirement Contributions	775,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,111,826</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	64,081
8513 IDEA, Section 619	17,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	183,919
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	62,852
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	154,388
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$482,240</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>9,176,166</b>

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,925,000

Amount of Tax Relief for Homestead Exclusions

\$227,617

Total Approx. Tax Revenue:

\$2,152,617

Approx. Tax Levy for Tax Rate Calculation:

\$2,409,627

Mercer

Total

2021-22 Data		
a. Assessed Value	\$39,857,550	\$39,857,550
b. Real Estate Mills	56.0000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$188,341,505	\$188,341,505
d. Assessed Value	\$42,274,150	\$42,274,150
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$2,232,023	\$2,232,023
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,232,023	\$2,232,023
(f Total * g)		
i. Base Mills Subject to Index	56.0000	
(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	88.22143%	88.22143%
k. Tax Levy Needed	\$2,409,627	\$2,409,627
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>57.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,409,627	\$2,409,627
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,182,010
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,925,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,925,000

Amount of Tax Relief for Homestead Exclusions

\$227,617

Total Approx. Tax Revenue:

\$2,152,617

Approx. Tax Levy for Tax Rate Calculation:

\$2,409,627

Mercer

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	58.6320	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,478,618	\$2,478,618
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	\$3,202.00	
Number of Homestead/Farmstead Properties	1255	1255
Median Assessed Value of Homestead Properties		\$24,990



Act 1 Index (current): 4.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,925,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$227,617</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$2,152,617</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,409,627</b>

<b>Mercer</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$227,617	Lowering RE Tax Rate	\$0	\$227,617
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$227,617</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Mercer	42,274,150	57.0000	2,409,627			88.22143%	
<b>Totals:</b>	<b>42,274,150</b>		<b>2,409,627</b>	<b>227,617</b>	<b>2,182,010</b>	<b>88.22143%</b>	<b>1,925,000</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,500
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	11,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	10,000
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 21,500 21,500**

	<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	0.500%	0.000%	350,000	350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 350,000 350,000**

**Total Act 511, Current Taxes 371,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>188,341,505</b>	<b>12</b>	<b>2,260,098</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Mercer	56.0000	57.0000	1.79%	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>	\$10.00	\$10.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,527,298
1200 Special Programs - Elementary / Secondary	1,052,100
1300 Vocational Education	571,365
1400 Other Instructional Programs - Elementary / Secondary	45,617
<b>Total Instruction</b>	<b>\$6,196,380</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	377,065
2200 Support Services - Instructional Staff	334,328
2300 Support Services - Administration	977,067
2400 Support Services - Pupil Health	128,835
2500 Support Services - Business	5,500
2600 Operation and Maintenance of Plant Services	1,194,145
2700 Student Transportation Services	590,000
2900 Other Support Services	6,000
<b>Total Support Services</b>	<b>\$3,612,940</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	275,480
<b>Total Operation of Non-Instructional Services</b>	<b>\$275,480</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	304,559
<b>Total Other Expenditures and Financing Uses</b>	<b>\$304,559</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$10,389,359</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,310,781
200 Personnel Services - Employee Benefits	1,751,417
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	14,200
500 Other Purchased Services	300,600
600 Supplies	97,000
700 Property	3,000
800 Other Objects	300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,527,298</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	435,000
200 Personnel Services - Employee Benefits	350,200
300 Purchased Professional and Technical Services	101,500
400 Purchased Property Services	155,400
500 Other Purchased Services	4,000
600 Supplies	4,000
700 Property	1,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,052,100</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	209,500
200 Personnel Services - Employee Benefits	135,865
400 Purchased Property Services	2,000
500 Other Purchased Services	200,000
600 Supplies	19,000
700 Property	5,000
<b>Total Vocational Education</b>	<b>\$571,365</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	30,803
200 Personnel Services - Employee Benefits	13,314
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,617</b>
<b>Total Instruction</b>	<b>\$6,196,380</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	149,000
200 Personnel Services - Employee Benefits	108,535
300 Purchased Professional and Technical Services	54,578
400 Purchased Property Services	200
600 Supplies	1,900
700 Property	62,852
<b>Total Support Services - Students</b>	<b>\$377,065</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	73,000
200 Personnel Services - Employee Benefits	53,228
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	84,200
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$334,328</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	578,805
200 Personnel Services - Employee Benefits	310,187
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	15,800
600 Supplies	6,000
800 Other Objects	9,275
<b>Total Support Services - Administration</b>	<b>\$977,067</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	66,500
200 Personnel Services - Employee Benefits	31,355
300 Purchased Professional and Technical Services	24,480
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$128,835</b>
<b>2500 <u>Support Services - Business</u></b>	
300 Purchased Professional and Technical Services	4,000
600 Supplies	1,500
<b>Total Support Services - Business</b>	<b>\$5,500</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	103,654
200 Personnel Services - Employee Benefits	64,291
400 Purchased Property Services	785,000
500 Other Purchased Services	51,200
600 Supplies	180,000
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,194,145</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	590,000
<b>Total Student Transportation Services</b>	<b>\$590,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,000
<b>Total Other Support Services</b>	<b>\$6,000</b>
<b>Total Support Services</b>	<b>\$3,612,940</b>

<u>Description</u>	<u>Amount</u>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	111,000
200 Personnel Services - Employee Benefits	44,680
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	38,000
600 Supplies	25,800
800 Other Objects	3,000
<b>Total Student Activities</b>	<b>\$275,480</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$275,480</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	304,559
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$304,559</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$304,559</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,389,359</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,181,909
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,181,909</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,181,909</b>
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