

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/02/2022

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Daniel L Forry

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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 : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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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	\$73040069
Ending Unassigned Fund Balance	\$5176805
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.08%

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> Elizabethtown Area SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113362403
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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**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board decision and fiscal planning to allow for unanticipated expenses.
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.	Board decision and long term fiscal planning to allow for future expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board decision to commit \$400,000 to future safety and security upgrades as needed.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Board decision to commit \$3,700,000 to future facility needs and renovations.

<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	320,957
0820 Restricted Fund Balance	8,512,308
0830 Committed Fund Balance	400,000
0840 Assigned Fund Balance	3,700,000
0850 Unassigned Fund Balance	5,177,773
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,277,773</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	49,560,280
7000 Revenue from State Sources	21,073,824
8000 Revenue from Federal Sources	2,404,997
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$73,039,101</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$82,316,874</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	40,503,237
6112 Interim Real Estate Taxes	372,000
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	997,989
6150 Current Act 511 Taxes - Proportional Assessments	5,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	645,000
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	136,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	877,054
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	150,000

**REVENUE FROM LOCAL SOURCES \$49,560,280**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,484,977
7160 Tuition for Orphans Subsidy	135,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,230,225
7311 Pupil Transportation Subsidy	880,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	363,604
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	808,153
7505 Ready to Learn Block Grant	472,997
7810 State Share of Social Security and Medicare Taxes	1,161,293
7820 State Share of Retirement Contributions	5,352,575

**REVENUE FROM STATE SOURCES \$21,073,824**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	472,997
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517 NCLB, Title IV - 21st Century Schools	35,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,550,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,404,997</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>73,039,101</b>
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Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,503,237</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$808,255</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$41,311,492</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,564,169</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$2,246,298,000	\$2,246,298,000
b. Real Estate Mills	18.0669	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$2,076,722,103	\$2,076,722,103
d. Assessed Value	\$2,287,301,700	\$2,287,301,700
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$40,583,641	\$40,583,641
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$40,583,641	\$40,583,641
(f Total * g)		
i. Base Mills Subject to Index	18.0669	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$42,564,169	\$42,564,169
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>18.6089</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,564,169	\$42,564,169
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,755,914
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,503,237
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,503,237</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$808,255</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$41,311,492</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,564,169</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.8437	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,101,227	\$43,101,227
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,178.00	
Number of Homestead/Farmstead Properties	7031	7031
Median Assessed Value of Homestead Properties		\$180,750

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Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,503,237</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$808,255</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$41,311,492</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,564,169</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$808,153	Lowering RE Tax Rate	\$0	\$808,153
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$102			\$102
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$808,255</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>
Lancaster	2,287,301,700	18.6089	42,564,169			97.00000%	
<b>Totals:</b>	<b>2,287,301,700</b>		<b>42,564,169</b>	808,255 =	41,755,914 X	97.00000% =	40,503,237

	<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 0**

	<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%	4,650,000	4,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
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 5,450,000 5,450,000**

**Total Act 511, Current Taxes 5,450,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,076,722,103 X</b>	<b>12</b>	<b>24,920,665</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> Lancaster	18.0669	18.6089	3.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,161,902
1200 Special Programs - Elementary / Secondary	10,894,531
1300 Vocational Education	2,316,915
1400 Other Instructional Programs - Elementary / Secondary	237,467
1500 Nonpublic School Programs	8,000
1700 Higher Education Programs for Secondary Students	5,000
<b>Total Instruction</b>	<b>\$47,623,815</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,812,400
2200 Support Services - Instructional Staff	777,312
2300 Support Services - Administration	3,888,555
2400 Support Services - Pupil Health	897,008
2500 Support Services - Business	932,471
2600 Operation and Maintenance of Plant Services	5,173,839
2700 Student Transportation Services	2,394,643
2800 Support Services - Central	1,799,075
2900 Other Support Services	28,000
<b>Total Support Services</b>	<b>\$18,703,303</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,180,761
3300 Community Services	62,295
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,243,056</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	4,969,895
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,469,895</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$73,040,069</b>

2022-2023 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,140,468
200 Personnel Services - Employee Benefits	12,487,894
300 Purchased Professional and Technical Services	923,931
400 Purchased Property Services	18,525
500 Other Purchased Services	1,166,900
600 Supplies	1,415,349
800 Other Objects	8,835
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,161,902</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,630,997
200 Personnel Services - Employee Benefits	2,606,820
300 Purchased Professional and Technical Services	3,217,054
500 Other Purchased Services	1,364,100
600 Supplies	55,560
800 Other Objects	20,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,894,531</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	563,872
200 Personnel Services - Employee Benefits	351,678
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	69,000
500 Other Purchased Services	1,328,565
<b>Total Vocational Education</b>	<b>\$2,316,915</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	28,146
200 Personnel Services - Employee Benefits	13,461
300 Purchased Professional and Technical Services	19,000
500 Other Purchased Services	176,360
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$237,467</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	5,000
600 Supplies	3,000
<b>Total Nonpublic School Programs</b>	<b>\$8,000</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	5,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$5,000</b>
<b>Total Instruction</b>	<b>\$47,623,815</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,611,525

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,017,247
300 Purchased Professional and Technical Services	124,657
500 Other Purchased Services	5,750
600 Supplies	49,641
800 Other Objects	3,580
<b>Total Support Services - Students</b>	<b>\$2,812,400</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	298,111
200 Personnel Services - Employee Benefits	206,291
300 Purchased Professional and Technical Services	209,800
500 Other Purchased Services	6,730
600 Supplies	56,380
<b>Total Support Services - Instructional Staff</b>	<b>\$777,312</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,127,821
200 Personnel Services - Employee Benefits	1,360,349
300 Purchased Professional and Technical Services	203,960
500 Other Purchased Services	105,300
600 Supplies	50,225
800 Other Objects	40,900
<b>Total Support Services - Administration</b>	<b>\$3,888,555</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	491,369
200 Personnel Services - Employee Benefits	357,938
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	1,280
500 Other Purchased Services	100
600 Supplies	42,821
<b>Total Support Services - Pupil Health</b>	<b>\$897,008</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	470,599
200 Personnel Services - Employee Benefits	327,332
300 Purchased Professional and Technical Services	6,940
400 Purchased Property Services	2,000
500 Other Purchased Services	26,600
600 Supplies	81,300
800 Other Objects	17,700
<b>Total Support Services - Business</b>	<b>\$932,471</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,480,205
200 Personnel Services - Employee Benefits	1,228,778
300 Purchased Professional and Technical Services	132,281
400 Purchased Property Services	1,057,600
500 Other Purchased Services	273,300
600 Supplies	1,001,125

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,173,839</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	86,342
200 Personnel Services - Employee Benefits	59,281
500 Other Purchased Services	2,240,150
600 Supplies	8,650
800 Other Objects	220
<b>Total Student Transportation Services</b>	<b>\$2,394,643</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	861,331
200 Personnel Services - Employee Benefits	581,996
300 Purchased Professional and Technical Services	71,500
400 Purchased Property Services	131,400
500 Other Purchased Services	30,115
600 Supplies	118,750
800 Other Objects	3,983
<b>Total Support Services - Central</b>	<b>\$1,799,075</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	28,000
<b>Total Other Support Services</b>	<b>\$28,000</b>
<b>Total Support Services</b>	<b>\$18,703,303</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	549,819
200 Personnel Services - Employee Benefits	237,634
300 Purchased Professional and Technical Services	141,858
400 Purchased Property Services	17,150
500 Other Purchased Services	93,000
600 Supplies	101,600
800 Other Objects	39,700
<b>Total Student Activities</b>	<b>\$1,180,761</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	2,295
800 Other Objects	30,000
<b>Total Community Services</b>	<b>\$62,295</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,243,056</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	4,969,895
<b>Total Interfund Transfers - Out</b>	<b>\$4,969,895</b>
<b>5900 Budgetary Reserve</b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,469,895</b>
<b>TOTAL EXPENDITURES</b>	<b>\$73,040,069</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	5,000,000	6,000,000
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	3,000,000	3,000,000
Debt Service Fund	5,000,000	5,000,000
Food Service / Cafeteria Operations Fund	200,000	150,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$13,200,000</b>	<b>\$14,150,000</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$13,200,000</b>	<b>\$14,150,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	69,000,000	68,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,148,000	9,200,000
0599 Other Noncurrent Liabilities	97,078,000	98,000,000
<b>Total General Fund</b>	<b>\$176,726,000</b>	<b>\$176,700,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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>\$176,726,000</b>	<b>\$176,700,000</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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$176,726,000</b>	<b>\$176,700,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	320,957
0820 Restricted Fund Balance	8,512,308
0830 Committed Fund Balance	400,000
0840 Assigned Fund Balance	3,700,000
0850 Unassigned Fund Balance	5,176,805
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,276,805</b>
<b>5900 Budgetary Reserve</b>	<b>500,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$18,610,070</b>