

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/13/22  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/13/22  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/13/22  
\_\_\_\_\_  
DateJ. Michael Malay  
\_\_\_\_\_  
Contact Person(610)439-1431 Extn :1025  
\_\_\_\_\_  
Telephone Extensionmalaym@whitehallcoplay.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Whitehall-Coplay SD	COUNTY : Lehigh	AUN : 121397803
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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	\$90177713
Ending Unassigned Fund Balance	\$4565325
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.06%

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 6/13/22
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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> Whitehall-Coplay SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121397803
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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> 4/25/22
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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.	In addition to appropriations, it is a sound management practice to provide for operating contingencies through Budgetary Reserve. Experience indicates that there are certain variables over which control is impossible.
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.	It is a portion of fund balance below 8% of budgeted expenditures in order to gain favorable access to the bond market and for unforeseen expenditures in the 2022-2023 fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	A portion of fund balance is committed for PSERS rate stabilization and Other Post Employment Benefits.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,590,501	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,885,325	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,475,826</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	55,324,595	
7000 Revenue from State Sources	25,511,296	
8000 Revenue from Federal Sources	7,011,822	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$87,857,713</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$100,333,539</u>

LEA : 121397803     Whitehall-Coplay SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	46,564,546
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	45,000
6120 Current Per Capita Taxes, Section 679	68,000
6140 Current Act 511 Taxes - Flat Rate Assessments	131,000
6150 Current Act 511 Taxes - Proportional Assessments	5,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,150,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	798,251
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	270,000
6990 Refunds and Other Miscellaneous Revenue	32,798
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$55,324,595</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,492,988
7112 Basic Education Funding-Social Security	1,480,000
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	2,617,680
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	578,119
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,482,693
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	514,816
7820 State Share of Retirement Contributions	7,160,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,511,296</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	985,127
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	148,564
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	58,057
8517 NCLB, Title IV - 21st Century Schools	72,337
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,400,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,995,000
8746 ARP IDEA	127,000
8751 ARP ESSER Learning Loss	161,200
8754 ARP ESSER Homeless Children and Youth Funds	10,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	54,537
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,011,822</b>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$10,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>87,857,713</b>

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,564,546	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,482,693</u>	
Total Approx. Tax Revenue:	\$48,047,239	
Approx. Tax Levy for Tax Rate Calculation:	\$49,987,428	
	Lehigh	Total

2021-22 Data		
a. Assessed Value	\$2,475,202,000	\$2,475,202,000
b. Real Estate Mills	19.5417	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,301,542,883	\$2,301,542,883
d. Assessed Value	\$2,478,195,200	\$2,478,195,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$48,369,655	\$48,369,655
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$48,369,655	\$48,369,655
(f Total * g)		
i. Base Mills Subject to Index	19.5417	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$49,987,428	\$49,987,428
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	20.1709	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,987,428	\$49,987,428
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,504,735
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,564,546
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,564,546	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,482,693</u>	
Total Approx. Tax Revenue:	\$48,047,239	
Approx. Tax Levy for Tax Rate Calculation:	\$49,987,428	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.4406	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,655,797	\$50,655,797
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	\$11,039.00	
Number of Homestead/Farmstead Properties	6659	6659
Median Assessed Value of Homestead Properties		\$162,600

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,564,546
Amount of Tax Relief for Homestead Exclusions	<u>\$1,482,693</u>
Total Approx. Tax Revenue:	\$48,047,239
Approx. Tax Levy for Tax Rate Calculation:	\$49,987,428
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,482,693	Lowering RE Tax Rate	\$0	\$1,482,693
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,482,693

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121397803    Whitehall-Coplay SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/14/2022 2:38:41 PM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<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>
Lehigh	2,478,195,200	20.1709	49,987,428			96.00000%	
<b>Totals:</b>	<b>2,478,195,200</b>		<b>49,987,428</b>	- 1,482,693	= 48,504,735	X 96.00000%	= 46,564,546
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			68,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	68,000	68,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	63,000	63,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>131,000</b>	<b>131,000</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,050,000	4,050,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.2500	0.000	1,100,000	1,100,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>5,800,000</b>	<b>5,800,000</b>
<b>Total Act 511, Current Taxes</b>							<b>5,931,000</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>2,301,542,883</b>	<b>X</b>	<b>12</b>	<b>27,618,515</b>
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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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>									
	Lehigh	19.5417	20.1709	3.22%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6144	Current Act 511 Trailer Taxes					4.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6152	Current Act 511 Occupation Taxes					4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6154	Current Act 511 Amusement Taxes					4.6%				
6155	Current Act 511 Business Privilege Taxes	1.2500	1.2500	0.00%	Yes	4.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.6%				
6157	Current Act 511 Mercantile Taxes					4.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,614,103
1200 Special Programs - Elementary / Secondary	14,047,106
1300 Vocational Education	2,607,139
1400 Other Instructional Programs - Elementary / Secondary	411,939
1500 Nonpublic School Programs	10,499
1600 Adult Education Programs	554,573
<b>Total Instruction</b>	<b>\$56,245,359</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,709,708
2200 Support Services - Instructional Staff	3,354,585
2300 Support Services - Administration	4,492,654
2400 Support Services - Pupil Health	1,221,428
2500 Support Services - Business	1,088,664
2600 Operation and Maintenance of Plant Services	6,088,021
2700 Student Transportation Services	5,203,422
2800 Support Services - Central	31,126
2900 Other Support Services	58,159
<b>Total Support Services</b>	<b>\$25,247,767</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,476,207
3300 Community Services	45,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,521,207</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,363,380
5900 Budgetary Reserve	800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,163,380</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$90,177,713</b>

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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	19,099,595
200 Personnel Services - Employee Benefits	12,255,713
300 Purchased Professional and Technical Services	562,200
400 Purchased Property Services	117,029
500 Other Purchased Services	4,780,300
600 Supplies	1,797,766
800 Other Objects	1,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$38,614,103</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,140,643
200 Personnel Services - Employee Benefits	3,212,404
300 Purchased Professional and Technical Services	5,238,588
500 Other Purchased Services	394,000
600 Supplies	60,871
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,047,106</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,607,139
<b>Total Vocational Education</b>	<b>\$2,607,139</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	245,854
200 Personnel Services - Employee Benefits	110,685
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	6,000
600 Supplies	14,400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$411,939</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	10,499
<b>Total Nonpublic School Programs</b>	<b>\$10,499</b>
<b>1600 <u>Adult Education Programs</u></b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	550,973
600 Supplies	600
<b>Total Adult Education Programs</b>	<b>\$554,573</b>
<b>Total Instruction</b>	<b>\$56,245,359</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,059,800
200 Personnel Services - Employee Benefits	1,439,100
300 Purchased Professional and Technical Services	155,072
400 Purchased Property Services	4,885

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Description	Amount
500 Other Purchased Services	3,900
600 Supplies	33,691
800 Other Objects	13,260
<b>Total Support Services - Students</b>	<b>\$3,709,708</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,479,126
200 Personnel Services - Employee Benefits	1,147,811
300 Purchased Professional and Technical Services	474,900
400 Purchased Property Services	2,200
500 Other Purchased Services	7,850
600 Supplies	241,773
800 Other Objects	925
<b>Total Support Services - Instructional Staff</b>	<b>\$3,354,585</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,373,508
200 Personnel Services - Employee Benefits	1,589,076
300 Purchased Professional and Technical Services	354,600
400 Purchased Property Services	550
500 Other Purchased Services	88,200
600 Supplies	38,670
800 Other Objects	48,050
<b>Total Support Services - Administration</b>	<b>\$4,492,654</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	646,304
200 Personnel Services - Employee Benefits	533,184
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	5,200
600 Supplies	31,240
<b>Total Support Services - Pupil Health</b>	<b>\$1,221,428</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	529,411
200 Personnel Services - Employee Benefits	393,423
300 Purchased Professional and Technical Services	111,525
400 Purchased Property Services	8,385
500 Other Purchased Services	9,000
600 Supplies	22,000
800 Other Objects	14,920
<b>Total Support Services - Business</b>	<b>\$1,088,664</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,817,430
200 Personnel Services - Employee Benefits	1,361,964
300 Purchased Professional and Technical Services	326,600
400 Purchased Property Services	1,328,027
500 Other Purchased Services	272,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	966,500
700 Property	15,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,088,021</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,751,789
200 Personnel Services - Employee Benefits	882,633
300 Purchased Professional and Technical Services	28,115
400 Purchased Property Services	25,185
500 Other Purchased Services	674,250
600 Supplies	433,700
700 Property	1,407,500
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$5,203,422</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	11,673
200 Personnel Services - Employee Benefits	5,303
300 Purchased Professional and Technical Services	12,750
500 Other Purchased Services	1,400
<b>Total Support Services - Central</b>	<b>\$31,126</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	58,159
<b>Total Other Support Services</b>	<b>\$58,159</b>
<b>Total Support Services</b>	<b>\$25,247,767</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	692,112
200 Personnel Services - Employee Benefits	368,686
300 Purchased Professional and Technical Services	119,528
400 Purchased Property Services	16,731
500 Other Purchased Services	110,200
600 Supplies	139,370
700 Property	7,500
800 Other Objects	22,080
<b>Total Student Activities</b>	<b>\$1,476,207</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	35,000
600 Supplies	10,000
<b>Total Community Services</b>	<b>\$45,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,521,207</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,678,380
900 Other Uses of Funds	2,685,000



<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$6,363,380
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$7,163,380
TOTAL EXPENDITURES	\$90,177,713

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	18,000,000	17,000,000
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	511,000	511,000
Other Capital Projects Fund	10,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
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>\$28,711,000</b>	<b>\$27,711,000</b>

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$28,711,000	\$27,711,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	103,375,000	100,815,000
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)	10,000,000	10,000,000
0599 Other Noncurrent Liabilities	105,900,000	105,900,000
<b>Total General Fund</b>	<b>\$220,775,000</b>	<b>\$218,215,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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 Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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 Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
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	\$220,775,000	\$218,215,000



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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$220,775,000	\$218,215,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,590,501
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,565,325
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,155,826
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,955,826