

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 Required

6/13/22

Date



Secretary of the Board - Original Signature Required

6/13/22

Date



Chief School Administrator - Original Signature Required

6/13/22

Date

J. Michael Malay

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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)

School District Name : Whitehall-Coplay SD	County : Lehigh	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 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.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
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>

Amount

REVENUE FROM LOCAL SOURCES

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

REVENUE FROM LOCAL SOURCES \$55,324,595

REVENUE FROM STATE SOURCES

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

REVENUE FROM STATE SOURCES \$25,511,296

REVENUE FROM FEDERAL SOURCES

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

Amount

REVENUE FROM FEDERAL SOURCES

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

REVENUE FROM FEDERAL SOURCES \$7,011,822

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	10,000
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OTHER FINANCING SOURCES \$10,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 87,857,713

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
(l / 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
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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

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>
Lehigh	2,478,195,200	20.1709	49,987,428			96.00000%	
Totals:	2,478,195,200		49,987,428	- 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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	68,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	63,000
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 131,000 131,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	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

Total Current Act 511 Taxes – Proportional Assessments 5,800,000 5,800,000

Total Act 511, Current Taxes 5,931,000

Act 511 Tax Limit -->	2,301,542,883 X	12	27,618,515
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index		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 <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	\$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 <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.6%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
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
Total Instruction	\$56,245,359
2000 Support Services	
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
Total Support Services	\$25,247,767
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,476,207
3300 Community Services	45,000
Total Operation of Non-Instructional Services	\$1,521,207
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,363,380
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$7,163,380
Total Estimated Expenditures and Other Financing Uses	\$90,177,713

2022-2023 Final General Fund Budget

LEA : 121397803 Whitehall-Coplay SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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
Total Regular Programs - Elementary / Secondary	\$38,614,103
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$14,047,106
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,607,139
Total Vocational Education	\$2,607,139
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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
Total Other Instructional Programs - Elementary / Secondary	\$411,939
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,499
Total Nonpublic School Programs	\$10,499
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	550,973
600 Supplies	600
Total Adult Education Programs	\$554,573
Total Instruction	\$56,245,359
2000 Support Services	
2100 <u>Support Services - Students</u>	
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

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,900
600 Supplies	33,691
800 Other Objects	13,260
Total Support Services - Students	\$3,709,708
2200 Support Services - Instructional Staff	
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
Total Support Services - Instructional Staff	\$3,354,585
2300 Support Services - Administration	
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
Total Support Services - Administration	\$4,492,654
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$1,221,428
2500 Support Services - Business	
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
Total Support Services - Business	\$1,088,664
2600 Operation and Maintenance of Plant Services	
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
Total Operation and Maintenance of Plant Services	\$6,088,021
2700 <u>Student Transportation Services</u>	
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
Total Student Transportation Services	\$5,203,422
2800 <u>Support Services - Central</u>	
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
Total Support Services - Central	\$31,126
2900 <u>Other Support Services</u>	
500 Other Purchased Services	58,159
Total Other Support Services	\$58,159
Total Support Services	\$25,247,767
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
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
Total Student Activities	\$1,476,207
3300 <u>Community Services</u>	
500 Other Purchased Services	35,000
600 Supplies	10,000
Total Community Services	\$45,000
Total Operation of Non-Instructional Services	\$1,521,207
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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		
Total Cash and Short-Term Investments	\$28,711,000	\$27,711,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$28,711,000** **\$27,711,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
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
Total General Fund	\$220,775,000	\$218,215,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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 Permanent Fund		
Total Long-Term Indebtedness	\$220,775,000	\$218,215,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$220,775,000	\$218,215,000
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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