

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ryan Kish

(610)298-8661

Extn :1272

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
kishr@nwlehighsd.org

**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwestern Lehigh SD	COUNTY : Lehigh	AUN : 121394603
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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	\$50183998
Ending Unassigned Fund Balance	\$849539
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.69%

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> Northwestern Lehigh SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121394603
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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> 5.11.22
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District believes its sound fiscal practice to provide for unplanned operating contingencies through budgetary reserve.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District believes its sound fiscal practice to maintain an unassigned fund balance as a safety net for cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents long term planning to smooth significant expenditure increases over a long term period enabling the District to maintain educational programs without significant cuts year to year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents reserved funds for implementation of district initiatives.

<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	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	7,955,533
0840 Assigned Fund Balance	6,357,625
0850 Unassigned Fund Balance	1,264,537
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$15,577,695</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	32,950,412
7000 Revenue from State Sources	14,169,305
8000 Revenue from Federal Sources	1,215,579
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$48,335,296</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$63,912,991</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	27,701,258
6112 Interim Real Estate Taxes	127,881
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	5,700
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,117,621
6400 Delinquencies on Taxes Levied / Assessed by the LEA	822,952
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	150,000

**REVENUE FROM LOCAL SOURCES \$32,950,412**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,985,462
7112 Basic Education Funding-Social Security	778,449
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,396,090
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	848,259
7820 State Share of Retirement Contributions	3,631,045

**REVENUE FROM STATE SOURCES \$14,169,305**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	319,375

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 656,204

**REVENUE FROM FEDERAL SOURCES \$1,215,579**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 48,335,296**

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,701,258</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$848,259</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$28,549,517</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,668,165</b>	
	<b>Lehigh</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$1,664,113,900	\$1,664,113,900
b. Real Estate Mills	17.7360	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,717,319,574	\$1,717,319,574
d. Assessed Value	\$1,672,292,100	\$1,672,292,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$29,514,724	\$29,514,724
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$29,514,724	\$29,514,724
(f Total * g)		
i. Base Mills Subject to Index	17.7360	
(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	92.89519%	92.89519%
k. Tax Levy Needed	\$30,668,165	\$30,668,165
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>18.3390</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,668,165	\$30,668,165
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,819,906
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,701,258
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,701,258</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$848,259</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$28,549,517</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,668,165</b>	
	<b>Lehigh</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.3390	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,668,165	\$30,668,165
<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	\$10,766.00	
Number of Homestead/Farmstead Properties	4280	4280
Median Assessed Value of Homestead Properties		\$226,350

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$27,701,258</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$848,259</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,549,517</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,668,165</b>

<b>Lehigh</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$848,259	Lowering RE Tax Rate	\$0	\$848,259
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$848,259</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>
Lehigh	1,672,292,100	18.3390	30,668,165			92.89519%	
<b>Totals:</b>	<b>1,672,292,100</b>		<b>30,668,165</b>	848,259 =	29,819,906 X	92.89519% =	27,701,258

	<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	\$10.00	\$0.00	50,000
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 50,000 50,000**

	<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%	2,667,621	2,667,621
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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 3,117,621 3,117,621**

**Total Act 511, Current Taxes 3,167,621**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,717,319,574 X</b>	<b>12</b>	<b>20,607,835</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> Lehigh	17.7360	18.3390	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,834,139
1200 Special Programs - Elementary / Secondary	7,004,535
1300 Vocational Education	1,595,175
1600 Adult Education Programs	262,187
<b>Total Instruction</b>	<b>\$27,696,036</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,775,475
2200 Support Services - Instructional Staff	1,032,926
2300 Support Services - Administration	2,834,748
2400 Support Services - Pupil Health	473,992
2500 Support Services - Business	808,328
2600 Operation and Maintenance of Plant Services	4,589,146
2700 Student Transportation Services	3,269,718
2800 Support Services - Central	1,000,569
2900 Other Support Services	40,000
<b>Total Support Services</b>	<b>\$15,824,902</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,028,085
3300 Community Services	35,000
3400 Scholarships and Awards	20,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,083,085</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,515,975
5200 Interfund Transfers - Out	664,000
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,579,975</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$50,183,998</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,722,661
200 Personnel Services - Employee Benefits	5,944,308
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	44,050
500 Other Purchased Services	1,637,575
600 Supplies	1,255,211
700 Property	31,354
800 Other Objects	5,980
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,834,139</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,111,450
200 Personnel Services - Employee Benefits	1,786,079
300 Purchased Professional and Technical Services	1,513,300
500 Other Purchased Services	577,221
600 Supplies	16,485
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,004,535</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,595,175
<b>Total Vocational Education</b>	<b>\$1,595,175</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,187
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	250,000
<b>Total Adult Education Programs</b>	<b>\$262,187</b>
<b>Total Instruction</b>	<b>\$27,696,036</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,055,597
200 Personnel Services - Employee Benefits	703,548
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	200
500 Other Purchased Services	4,350
600 Supplies	9,750
800 Other Objects	1,330
<b>Total Support Services - Students</b>	<b>\$1,775,475</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	566,516
200 Personnel Services - Employee Benefits	406,878
300 Purchased Professional and Technical Services	8,650
500 Other Purchased Services	3,106
600 Supplies	47,015

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<u>Description</u>	<u>Amount</u>
800 Other Objects	761
<b>Total Support Services - Instructional Staff</b>	<b>\$1,032,926</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,576,379
200 Personnel Services - Employee Benefits	919,358
300 Purchased Professional and Technical Services	204,324
400 Purchased Property Services	11,715
500 Other Purchased Services	73,544
600 Supplies	24,943
800 Other Objects	24,485
<b>Total Support Services - Administration</b>	<b>\$2,834,748</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	217,114
200 Personnel Services - Employee Benefits	146,673
300 Purchased Professional and Technical Services	101,600
600 Supplies	8,605
<b>Total Support Services - Pupil Health</b>	<b>\$473,992</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	439,805
200 Personnel Services - Employee Benefits	266,030
300 Purchased Professional and Technical Services	32,344
400 Purchased Property Services	4,160
500 Other Purchased Services	12,183
600 Supplies	49,706
800 Other Objects	4,100
<b>Total Support Services - Business</b>	<b>\$808,328</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,657,188
200 Personnel Services - Employee Benefits	914,308
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	442,400
500 Other Purchased Services	279,205
600 Supplies	1,106,900
700 Property	70,000
800 Other Objects	4,145
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,589,146</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,380,062
200 Personnel Services - Employee Benefits	647,499
300 Purchased Professional and Technical Services	5,375
400 Purchased Property Services	105,750
500 Other Purchased Services	158,972
600 Supplies	631,560
700 Property	340,000
800 Other Objects	500

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<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$3,269,718</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	459,723
200 Personnel Services - Employee Benefits	313,392
300 Purchased Professional and Technical Services	19,385
400 Purchased Property Services	18,000
500 Other Purchased Services	38,935
600 Supplies	149,684
800 Other Objects	1,450
<b>Total Support Services - Central</b>	<b>\$1,000,569</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	40,000
<b>Total Other Support Services</b>	<b>\$40,000</b>
<b>Total Support Services</b>	<b>\$15,824,902</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	514,984
200 Personnel Services - Employee Benefits	230,132
300 Purchased Professional and Technical Services	54,446
400 Purchased Property Services	22,600
500 Other Purchased Services	51,043
600 Supplies	135,760
800 Other Objects	19,120
<b>Total Student Activities</b>	<b>\$1,028,085</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	35,000
<b>Total Community Services</b>	<b>\$35,000</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	20,000
<b>Total Scholarships and Awards</b>	<b>\$20,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,083,085</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,524,975
900 Other Uses of Funds	2,991,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,515,975</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	664,000
<b>Total Interfund Transfers - Out</b>	<b>\$664,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,579,975
<b>TOTAL EXPENDITURES</b>	<b>\$50,183,998</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	12,000,000	3,000,000
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	2,000,000	1,000,000
Other Capital Projects Fund	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	146,000	126,000
Other Agency Fund	45,000	20,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,296,000</b>	<b>\$4,251,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	5,000,000	7,000,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$5,000,000</b>	<b>\$7,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$19,296,000</b>	<b>\$11,251,000</b>

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	42,175,272	39,285,272
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	511,804	511,804
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$42,687,076</b>	<b>\$39,797,076</b>
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**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>		
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**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>		
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**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>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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- 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>		
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**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>\$42,687,076</b>	<b>\$39,797,076</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>\$42,687,076</b>	<b>\$39,797,076</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	7,237,564
0840 Assigned Fund Balance	5,641,890
0850 Unassigned Fund Balance	849,539
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,728,993</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$15,003,752</b>