

# 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 6/27/2022



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

\_\_\_\_\_  
Date 6/27/2022



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

\_\_\_\_\_  
Date 6/27/2022

Louis Pepe

\_\_\_\_\_  
Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Lehigh SD	COUNTY : Lehigh	AUN : 121395703
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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	\$73589737
Ending Unassigned Fund Balance	\$4572322
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.21%

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 6/27/2022
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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> Southern Lehigh SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121395703
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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> 5/09/2022
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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.	The Budgetary Reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.
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 Estimated Ending Unassigned Fund Balance reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	10,266,580	
0850 Unassigned Fund Balance	4,200,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,466,580</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	56,387,578	
7000 Revenue from State Sources	15,052,586	
8000 Revenue from Federal Sources	527,013	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$71,967,177</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$86,433,757</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	47,967,449
6112 Interim Real Estate Taxes	316,854
6113 Public Utility Realty Taxes	48,000
6140 Current Act 511 Taxes - Flat Rate Assessments	56,652
6150 Current Act 511 Taxes - Proportional Assessments	6,467,950
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	105,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	351,173
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	35,280
6990 Refunds and Other Miscellaneous Revenue	48,720
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$56,387,578</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,752,407
7112 Basic Education Funding-Social Security	1,120,617
7160 Tuition for Orphans Subsidy	53,291
7240 Driver Education - Student	9,800
7271 Special Education funds for School-Aged Pupils	1,362,400
7311 Pupil Transportation Subsidy	1,403,964
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	632,419
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,570
7340 State Property Tax Reduction Allocation	838,709
7505 Ready to Learn Block Grant	147,449
7820 State Share of Retirement Contributions	4,668,960
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,052,586</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	248,900
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,835
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,728
8517 NCLB, Title IV - 21st Century Schools	3,843
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	200,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	8,707
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$527,013</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>71,967,177</b>

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$47,967,449
Amount of Tax Relief for Homestead Exclusions	<del>\$838,709</del>
Total Approx. Tax Revenue:	\$48,806,158
Approx. Tax Levy for Tax Rate Calculation:	\$49,635,707

Lehigh

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$2,836,125,700	\$2,836,125,700
b. Real Estate Mills	16.9295	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$2,894,861,893	\$2,894,861,893
d. Assessed Value	\$2,875,848,500	\$2,875,848,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$48,014,190	\$48,014,190
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b>		
h. Rebalanced 2021-22 Tax Levy	\$48,014,190	\$48,014,190
(f Total * g)		
i. Base Mills Subject to Index	16.9295	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.30000%	98.30000%
k. Tax Levy Needed	\$49,635,707	\$49,635,707
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>		
(k / d * 1000)	17.2595	
<b>III.</b>		
m. Tax Levy Generated by Mills	\$49,635,707	\$49,635,707
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,796,998
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,967,449
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$47,967,449
Amount of Tax Relief for Homestead Exclusions	<del>\$838,709</del>
Total Approx. Tax Revenue:	\$48,806,158
Approx. Tax Levy for Tax Rate Calculation:	\$49,635,707

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.5051	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,342,016	\$50,342,016
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	\$7,887.00	
Number of Homestead/Farmstead Properties	6039	6039
Median Assessed Value of Homestead Properties		\$258,200

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Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,967,449
Amount of Tax Relief for Homestead Exclusions	<u>\$838,709</u>
Total Approx. Tax Revenue:	\$48,806,158
Approx. Tax Levy for Tax Rate Calculation:	\$49,635,707
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$838,709	Lowering RE Tax Rate	\$0	\$838,709
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$838,709</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	2,875,848,500	17.2595	49,635,707			98.30000%	
<b>Totals:</b>	<b>2,875,848,500</b>		<b>49,635,707</b>	<b>838,709</b>	<b>= 48,796,998</b>	<b>X 98.30000%</b>	<b>= 47,967,449</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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	56,652	56,652
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>56,652</b>	<b>56,652</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%	5,576,088	5,576,088
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	891,862	891,862
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
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>6,467,950</b>	<b>6,467,950</b>
<b>Total Act 511, Current Taxes</b>				<b>6,524,602</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,894,861,893 X</b>	<b>12</b>	<b>34,738,343</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	16.9295	17.2595	1.95%	Yes	3.4%				
	<u>Current Act 511 Taxes- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes- Proportional Assessments</u>									
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%				

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	32,496,550
1200 Special Programs - Elementary / Secondary	8,730,296
1300 Vocational Education	1,423,784
1400 Other Instructional Programs - Elementary / Secondary	314,682
1700 Higher Education Programs for Secondary Students	285,879
<b>Total Instruction</b>	<b>\$43,251,191</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,154,299
2200 Support Services - Instructional Staff	2,316,837
2300 Support Services - Administration	3,626,381
2400 Support Services - Pupil Health	857,730
2500 Support Services - Business	842,515
2600 Operation and Maintenance of Plant Services	5,753,977
2700 Student Transportation Services	5,047,712
2800 Support Services - Central	1,212,723
2900 Other Support Services	70,726
<b>Total Support Services</b>	<b>\$21,882,900</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,683,733
3300 Community Services	84,916
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,768,649</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,295,391
5200 Interfund Transfers - Out	223,700
5900 Budgetary Reserve	167,906
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,686,997</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$73,589,737</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	16,494,563
200 Personnel Services - Employee Benefits	11,434,801
300 Purchased Professional and Technical Services	3,860
400 Purchased Property Services	542,230
500 Other Purchased Services	2,822,558
600 Supplies	1,078,920
700 Property	95,537
800 Other Objects	24,081
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$32,496,550</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,500,541
200 Personnel Services - Employee Benefits	2,391,485
300 Purchased Professional and Technical Services	2,600,000
400 Purchased Property Services	500
500 Other Purchased Services	190,700
600 Supplies	31,745
700 Property	13,000
800 Other Objects	2,325
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,730,296</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,423,784
<b>Total Vocational Education</b>	<b>\$1,423,784</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	182,442
200 Personnel Services - Employee Benefits	124,640
400 Purchased Property Services	3,000
500 Other Purchased Services	600
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$314,682</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	285,879
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$285,879</b>
<b>Total Instruction</b>	<b>\$43,251,191</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,270,838
200 Personnel Services - Employee Benefits	868,206
500 Other Purchased Services	1,730
600 Supplies	13,000
800 Other Objects	525
<b>Total Support Services - Students</b>	<b>\$2,154,299</b>

**Description**

	<b>Amount</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,307,296
200 Personnel Services - Employee Benefits	899,578
300 Purchased Professional and Technical Services	27,899
500 Other Purchased Services	23,355
600 Supplies	57,660
800 Other Objects	1,049
<b>Total Support Services - Instructional Staff</b>	<b>\$2,316,837</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,865,936
200 Personnel Services - Employee Benefits	1,301,398
300 Purchased Professional and Technical Services	211,100
400 Purchased Property Services	19,000
500 Other Purchased Services	80,490
600 Supplies	36,400
700 Property	2,000
800 Other Objects	110,057
<b>Total Support Services - Administration</b>	<b>\$3,626,381</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	503,697
200 Personnel Services - Employee Benefits	344,113
300 Purchased Professional and Technical Services	950
400 Purchased Property Services	200
500 Other Purchased Services	1,100
600 Supplies	7,670
<b>Total Support Services - Pupil Health</b>	<b>\$857,730</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	399,234
200 Personnel Services - Employee Benefits	300,631
300 Purchased Professional and Technical Services	19,200
400 Purchased Property Services	70,000
500 Other Purchased Services	6,600
600 Supplies	44,600
700 Property	1,750
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$842,515</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,214,767
200 Personnel Services - Employee Benefits	1,515,438
300 Purchased Professional and Technical Services	316,000
400 Purchased Property Services	428,000
500 Other Purchased Services	203,162
600 Supplies	970,910
700 Property	105,000
800 Other Objects	700

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,753,977</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	86,670
200 Personnel Services - Employee Benefits	60,244
400 Purchased Property Services	11,300
500 Other Purchased Services	4,880,248
600 Supplies	9,250
<b>Total Student Transportation Services</b>	<b>\$5,047,712</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	407,088
200 Personnel Services - Employee Benefits	282,073
300 Purchased Professional and Technical Services	86,300
400 Purchased Property Services	25,985
500 Other Purchased Services	117,248
600 Supplies	97,020
700 Property	195,009
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$1,212,723</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	70,726
<b>Total Other Support Services</b>	<b>\$70,726</b>
<b>Total Support Services</b>	<b>\$21,882,900</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	774,768
200 Personnel Services - Employee Benefits	531,017
300 Purchased Professional and Technical Services	9,200
400 Purchased Property Services	45,500
500 Other Purchased Services	168,428
600 Supplies	118,450
700 Property	9,500
800 Other Objects	26,870
<b>Total Student Activities</b>	<b>\$1,683,733</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	3,416
400 Purchased Property Services	3,000
600 Supplies	100
700 Property	1,500
800 Other Objects	71,900
<b>Total Community Services</b>	<b>\$84,916</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,768,649</b>
<b>5000 Other Expenditures and Financing Uses</b>	



<u>Description</u>	<u>Amount</u>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,115,391
900 Other Uses of Funds	5,180,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,295,391</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	223,700
<b>Total Interfund Transfers - Out</b>	<b>\$223,700</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	167,906
<b>Total Budgetary Reserve</b>	<b>\$167,906</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,686,997</b>
<b>TOTAL EXPENDITURES</b>	<b>\$73,589,737</b>

2022-2023 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

**Cash and Short-Term Investments**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	12,821,172	10,826,301
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,129,000	1,129,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	60,000	60,000
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>\$14,020,172</b>	<b>\$12,025,301</b>

**Long-Term Investments**

	<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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2022 Estimate

06/30/2023 Projection

\$14,020,172

\$12,025,301

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	49,253,821	43,499,883
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$49,653,821</b>	<b>\$43,899,883</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		

**Long-Term Indebtedness**

06/30/2022 Estimate

06/30/2023 Projection

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

06/30/2022 Estimate

06/30/2023 Projection

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$49,653,821</b>	<b>\$43,899,883</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**

**TOTAL INDEBTEDNESS**

**\$49,653,821**

**\$43,899,883**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,271,698
0850 Unassigned Fund Balance	4,572,322
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,844,020</b>
<b>5900 Budgetary Reserve</b>	<b>167,906</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,011,926</b>