



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cornwall-Lebanon SD	COUNTY : Lebanon	AUN : 113381303
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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%

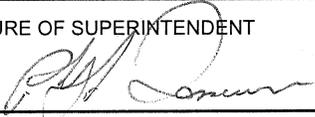
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes       No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$91299299
Ending Unassigned Fund Balance	\$6695478
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.33%

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 6/20/22
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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 : Cornwall-Lebanon SD	County : Lebanon	AUN Number : 113381303
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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 5/17/2022
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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>
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 1.000% 6151 Current Year Rate: 0.500%	The rate has not changed: from the 2001-02 through 2021-22 budget, the rate submitted represented both the school district and municipality (each receiving 0.5%). The change is to align the rate with what is actually collected by Cornwall-Lebanon only.
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	The rate has not changed: from the 2001-02 through 2021-22 budget, the rate submitted represented both the school district and municipality (each receiving 0.5%). The change is to align the rate with what is actually collected by Cornwall-Lebanon only.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	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.	Unassigned Fund Balance is less than 8% of budgeted expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Balance Assigned for Retirement and Campus Renovation Project.

<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	179,085
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,909,524
0850 Unassigned Fund Balance	6,931,478
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$14,841,002</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	61,115,277
7000 Revenue from State Sources	26,721,434
8000 Revenue from Federal Sources	3,086,588
9000 Other Financing Sources	140,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$91,063,299</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$105,904,301</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	53,100,486
6112 Interim Real Estate Taxes	280,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	74,326
6150 Current Act 511 Taxes - Proportional Assessments	5,495,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	118,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	875,000
6910 Rentals	95,500
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	384,815
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6980 Revenue from Community Services Activities	6,500
6990 Refunds and Other Miscellaneous Revenue	15,650

**REVENUE FROM LOCAL SOURCES \$61,115,277**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	11,530,507
7112 Basic Education Funding-Social Security	1,433,240
7160 Tuition for Orphans Subsidy	115,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,500,000
7311 Pupil Transportation Subsidy	1,694,706
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,015
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	733,692
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,500
7340 State Property Tax Reduction Allocation	1,593,357
7505 Ready to Learn Block Grant	528,189
7820 State Share of Retirement Contributions	6,440,228

**REVENUE FROM STATE SOURCES \$26,721,434**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	725,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	145,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21st Century Schools	45,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,862,430
8752 ARP ESSER Summer Programs	2,158
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	275,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000

**REVENUE FROM FEDERAL SOURCES \$3,086,588**

**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers	140,000
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**OTHER FINANCING SOURCES \$140,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 91,063,299**

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$53,100,486</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,593,357</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$54,693,843</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$56,211,405</b>	
	<b>Lebanon</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$3,270,475,700	\$3,270,475,700
b. Real Estate Mills	16.0901	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$2,852,842,902	\$2,852,842,902
d. Assessed Value	\$3,364,038,722	\$3,364,038,722
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$52,622,281	\$52,622,281
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2021-22 Tax Levy</b>	<b>\$52,622,281</b>	<b>\$52,622,281</b>
(f Total * g)		
i. Base Mills Subject to Index	16.0901	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.22150%	97.22150%
k. Tax Levy Needed	\$56,211,405	\$56,211,405
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>16.7095</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$56,211,405</b>	<b>\$56,211,405</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,618,048
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$53,100,486
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$53,100,486

Amount of Tax Relief for Homestead Exclusions

\$1,593,357

Total Approx. Tax Revenue:

\$54,693,843

Approx. Tax Levy for Tax Rate Calculation:

\$56,211,405

Lebanon

Total

**Index Maximums**

p. Maximum Mills Based On Index

16.7819

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$56,454,961

\$56,454,961

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$9,141.00

V. Number of Homestead/Farmstead Properties

10472

10472

Median Assessed Value of Homestead Properties

\$161,900

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$53,100,486
Amount of Tax Relief for Homestead Exclusions	<u>\$1,593,357</u>
Total Approx. Tax Revenue:	\$54,693,843
Approx. Tax Levy for Tax Rate Calculation:	\$56,211,405

Lebanon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,593,357	Lowering RE Tax Rate	\$0	\$1,593,357
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,593,357</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>
Lebanon	3,364,038,722	16.7095	56,211,405			97.22150%	
<b>Totals:</b>	<b>3,364,038,722</b>		<b>56,211,405</b>	- 1,593,357	= 54,618,048	X 97.22150%	= 53,100,486

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,700,000	4,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	795,000	795,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 5,495,000 5,495,000**

**Total Act 511, Current Taxes 5,495,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,852,842,902</b>	<b>X</b>	<b>12</b>	<b>34,234,115</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> Lebanon	16.0901	16.7095	3.85%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	0.500%	-50.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,818,248
1200 Special Programs - Elementary / Secondary	13,605,665
1300 Vocational Education	2,253,631
1400 Other Instructional Programs - Elementary / Secondary	1,124,101
1500 Nonpublic School Programs	7,000
1600 Adult Education Programs	7,935
1700 Higher Education Programs for Secondary Students	400
<b>Total Instruction</b>	<b>\$50,816,980</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,041,352
2200 Support Services - Instructional Staff	2,318,649
2300 Support Services - Administration	4,579,160
2400 Support Services - Pupil Health	1,480,764
2500 Support Services - Business	852,137
2600 Operation and Maintenance of Plant Services	6,598,412
2700 Student Transportation Services	3,642,463
2800 Support Services - Central	1,501,025
2900 Other Support Services	37,500
<b>Total Support Services</b>	<b>\$24,051,462</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,221,531
3300 Community Services	68,293
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,289,824</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	170,525
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$170,525</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,305,228
5200 Interfund Transfers - Out	1,076,830
5900 Budgetary Reserve	8,588,450
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,970,508</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$91,299,299</b>

2022-2023 Final General Fund Budget

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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	20,992,026
200 Personnel Services - Employee Benefits	10,195,713
300 Purchased Professional and Technical Services	303,660
400 Purchased Property Services	76,640
500 Other Purchased Services	1,048,600
600 Supplies	816,773
700 Property	382,500
800 Other Objects	2,336
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,818,248</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,720,793
200 Personnel Services - Employee Benefits	2,332,910
300 Purchased Professional and Technical Services	4,157,884
500 Other Purchased Services	2,355,493
600 Supplies	37,830
800 Other Objects	755
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,605,665</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	392,493
200 Personnel Services - Employee Benefits	179,225
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	80
500 Other Purchased Services	1,644,043
600 Supplies	7,790
<b>Total Vocational Education</b>	<b>\$2,253,631</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	567,500
200 Personnel Services - Employee Benefits	265,101
300 Purchased Professional and Technical Services	219,000
500 Other Purchased Services	67,800
600 Supplies	4,700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,124,101</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	7,000
<b>Total Nonpublic School Programs</b>	<b>\$7,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	6,118
200 Personnel Services - Employee Benefits	1,567
500 Other Purchased Services	250
<b>Total Adult Education Programs</b>	<b>\$7,935</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	

<u>Description</u>	<u>Amount</u>
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$400</b>
<b>Total Instruction</b>	<b>\$50,816,980</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,816,562
200 Personnel Services - Employee Benefits	878,380
300 Purchased Professional and Technical Services	246,300
400 Purchased Property Services	1,700
500 Other Purchased Services	8,800
600 Supplies	89,010
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$3,041,352</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,228,549
200 Personnel Services - Employee Benefits	803,685
300 Purchased Professional and Technical Services	38,210
400 Purchased Property Services	4,650
500 Other Purchased Services	11,700
600 Supplies	231,855
<b>Total Support Services - Instructional Staff</b>	<b>\$2,318,649</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,759,046
200 Personnel Services - Employee Benefits	1,432,309
300 Purchased Professional and Technical Services	181,430
400 Purchased Property Services	10,670
500 Other Purchased Services	73,165
600 Supplies	91,440
800 Other Objects	31,100
<b>Total Support Services - Administration</b>	<b>\$4,579,160</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	559,728
200 Personnel Services - Employee Benefits	282,648
300 Purchased Professional and Technical Services	613,005
400 Purchased Property Services	1,420
500 Other Purchased Services	550
600 Supplies	23,413
<b>Total Support Services - Pupil Health</b>	<b>\$1,480,764</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	496,739
200 Personnel Services - Employee Benefits	257,783
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	8,500
500 Other Purchased Services	11,150

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	40,475
800 Other Objects	6,490
<b>Total Support Services - Business</b>	<b>\$852,137</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,357,218
200 Personnel Services - Employee Benefits	1,533,052
300 Purchased Professional and Technical Services	91,536
400 Purchased Property Services	475,018
500 Other Purchased Services	382,346
600 Supplies	1,469,542
700 Property	288,200
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,598,412</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	33,371
200 Personnel Services - Employee Benefits	12,592
400 Purchased Property Services	200
500 Other Purchased Services	3,585,900
600 Supplies	10,200
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$3,642,463</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	756,303
200 Personnel Services - Employee Benefits	417,389
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	10,000
500 Other Purchased Services	51,475
600 Supplies	236,858
700 Property	24,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$1,501,025</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	37,500
<b>Total Other Support Services</b>	<b>\$37,500</b>
<b>Total Support Services</b>	<b>\$24,051,462</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	861,409
200 Personnel Services - Employee Benefits	260,312
300 Purchased Professional and Technical Services	30,880
400 Purchased Property Services	16,400
500 Other Purchased Services	37,500
600 Supplies	4,730
800 Other Objects	10,300

<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$1,221,531</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	31,500
200 Personnel Services - Employee Benefits	8,068
300 Purchased Professional and Technical Services	10,625
500 Other Purchased Services	100
600 Supplies	18,000
<b>Total Community Services</b>	<b>\$68,293</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,289,824</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	170,525
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$170,525</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$170,525</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	348,620
900 Other Uses of Funds	4,956,608
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,305,228</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,076,830
<b>Total Interfund Transfers - Out</b>	<b>\$1,076,830</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	8,588,450
<b>Total Budgetary Reserve</b>	<b>\$8,588,450</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,970,508</b>
<b>TOTAL EXPENDITURES</b>	<b>\$91,299,299</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	23,600,000	23,364,000
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	3,500,000	3,225,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	500,000
Private Purpose Trust Fund	140,000	135,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	145,000	145,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$28,635,000</b>	<b>\$28,119,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$28,635,000</b>	<b>\$28,119,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	15,208,000	10,279,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	27,069	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	1,527,211	1,403,014
<b>Total General Fund</b>	<b>\$16,762,280</b>	<b>\$11,682,014</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>\$16,762,280</b>	<b>\$11,682,014</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>\$16,762,280</b>	<b>\$11,682,014</b>
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		89,577
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	59,718	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$59,718</b>	<b>\$89,577</b>
<b>2000 Support Services</b>		
2100 Support Services - Students	2,440	3,661
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>	<b>\$2,440</b>	<b>\$3,661</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$62,158</b>	<b>\$93,238</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		50,631
200 Personnel Services - Employee Benefits		31,764
300 Purchased Professional and Technical Services		419
400 Purchased Property Services		258
500 Other Purchased Services		314
600 Supplies		360
700 Property		
800 Other Objects		5,831
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$89,577</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	33,754	
200 Personnel Services - Employee Benefits	21,176	
300 Purchased Professional and Technical Services	280	
400 Purchased Property Services	172	
500 Other Purchased Services	209	
600 Supplies	240	
700 Property		
800 Other Objects	3,887	
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$59,718</b>	
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$59,718</b>	<b>\$89,577</b>
<b>2000 <u>Support Services</u></b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries	1,438	2,157
200 Personnel Services - Employee Benefits	1,002	1,504
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Students</b>		
	<b>\$2,440</b>	<b>\$3,661</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Instructional Staff</b>		
<b>2300 <u>Support Services - Administration</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Administration</b>		
<b>2400 <u>Support Services - Pupil Health</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Pupil Health</b>		
<b>2500 <u>Support Services - Business</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Business</b>		
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Operation and Maintenance of Plant Services</b>		
<b>2700 <u>Student Transportation Services</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Central</b>		
<b>2900 <u>Other Support Services</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Support Services</b>		
<b>Total Support Services</b>	<b>\$2,440</b>	<b>\$3,661</b>
<b>TOTAL EXPENDITURES</b>	<b>\$62,158</b>	<b>\$93,238</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
<b>Total Revenue from State Sources</b>	<b>\$7,550</b>	<b>\$11,326</b>
<b>TOTAL REVENUES</b>	<b>\$7,550</b>	<b>\$11,326</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7112 Basic Education Funding-Social Security	1,346	2,019
7820 State Share of Retirement Contributions	6,204	9,307
<b>Total Revenue from State Sources</b>	<b>\$7,550</b>	<b>\$11,326</b>
<b>TOTAL REVENUES</b>	<b>\$7,550</b>	<b>\$11,326</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	179,085
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,909,524
0850 Unassigned Fund Balance	6,695,478
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,605,002</b>
<b>5900 Budgetary Reserve</b>	<b>8,588,450</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$23,372,537</b>