

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

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



President of the Board - Original Signature Required

June 13, 2022

Date



Secretary of the Board - Original Signature Required

June 13, 2022

Date



Chief School Administrator - Original Signature Required

June 13, 2022

Date

Robert E Saul

Contact Person

(610)966-8300

Extn :

Telephone

Extension

rsaul@eastpennsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Penn SD	COUNTY : Lehigh	AUN : 121392303
-----------------------------------	--------------------	--------------------

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	\$176867458
Ending Unassigned Fund Balance	\$8646195
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.88%

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 <i>Kristen Campbell</i>	DATE June 13, 2022
--	-----------------------

DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

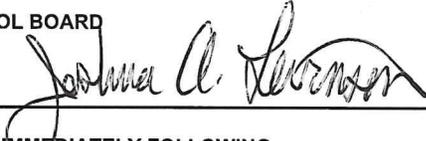
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> East Penn SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121392303
---	---------------------------	----------------------------------

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> May 9, 2022
---	----------------------------

**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 vaguely predictable during budget preparations.
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 ending unassigned fund balance represents funds not appropriated or earmarked in the annual operating budget, which are available to mitigate current and future risks such as revenue shortfalls and unanticipated expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance represent amounts constrained by resolution of the Board of School Directors to be used in future years to mitigate the learning loss that resulted from the COVID-19 pandemic.

<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	141,723
0830 Committed Fund Balance	6,068,784
0840 Assigned Fund Balance	11,102,180
0850 Unassigned Fund Balance	5,966,315
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$23,137,279</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	124,526,027
7000 Revenue from State Sources	39,518,063
8000 Revenue from Federal Sources	1,721,188
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$165,765,278</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$188,902,557</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	106,818,853
6112 Interim Real Estate Taxes	942,962
6113 Public Utility Realty Taxes	108,604
6114 Payments in Lieu of Current Taxes - State / Local	10,940
6150 Current Act 511 Taxes - Proportional Assessments	12,680,573
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,620,500
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	115,830
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,818,271
6910 Rentals	46,089
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	76,280
6990 Refunds and Other Miscellaneous Revenue	137,125

**REVENUE FROM LOCAL SOURCES \$124,526,027**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,581,873
7112 Basic Education Funding-Social Security	2,722,719
7160 Tuition for Orphans Subsidy	191,425
7271 Special Education funds for School-Aged Pupils	3,854,273
7311 Pupil Transportation Subsidy	2,290,952
7312 Nonpublic and Charter School Pupil Transportation Subsidy	338,030
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	851,894
7330 Health Services (Medical, Dental, Nurse, Act 25)	159,357
7340 State Property Tax Reduction Allocation	2,314,377
7505 Ready to Learn Block Grant	705,924
7820 State Share of Retirement Contributions	12,507,239

**REVENUE FROM STATE SOURCES \$39,518,063**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	860,366
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	178,631
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,826
8517 NCLB, Title IV - 21st Century Schools	56,720
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	562,941

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,704
--	--------

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,721,188</b>
-------------------------------------	--------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>165,765,278</b>
---	--------------------

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$106,818,853</b>
Amount of Tax Relief for Homestead Exclusions	<u><b>\$2,314,377</b></u>
Total Approx. Tax Revenue:	<b>\$109,133,230</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$113,352,686</b>

Lehigh

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$5,706,514,400	\$5,706,514,400
b. Real Estate Mills	19.1035	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$5,773,991,582	\$5,773,991,582
d. Assessed Value	\$5,760,786,200	\$5,760,786,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$109,014,398	\$109,014,398
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$109,014,398	\$109,014,398
(f Total * g)		
i. Base Mills Subject to Index	19.1035	
(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	96.20000%	96.20000%
k. Tax Levy Needed	\$113,352,686	\$113,352,686
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>19.6766</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$113,352,686	\$113,352,686
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$111,038,309
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$106,818,853
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$106,818,853</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,314,377</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$109,133,230</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$113,352,686</b>	
	<b>Lehigh</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.8676	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$114,452,996	\$114,452,996
<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

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,818.00	
Number of Homestead/Farmstead Properties	15044	15044
Median Assessed Value of Homestead Properties		\$211,100

---

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$106,818,853</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,314,377</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$109,133,230</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$113,352,686</b>
	<b>Lehigh</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,314,377	Lowering RE Tax Rate	\$0	\$2,314,377
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,314,377</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	5,760,786,200	19.6766	113,352,686			96.20000%	
<b>Totals:</b>	<b>5,760,786,200</b>		<b>113,352,686</b>	- 2,314,377	= 111,038,309	X 96.20000%	= 106,818,853

	<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%	10,763,992	10,763,992
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,916,581	1,916,581
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 12,680,573 12,680,573**

**Total Act 511, Current Taxes 12,680,573**

<b>Act 511 Tax Limit --&gt;</b>	<b>5,773,991,582 X</b>	<b>12</b>	<b>69,287,899</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	19.1035	19.6766	3.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	77,503,711
1200 Special Programs - Elementary / Secondary	27,221,710
1300 Vocational Education	2,994,752
1400 Other Instructional Programs - Elementary / Secondary	404,746
1500 Nonpublic School Programs	35,821
1600 Adult Education Programs	899,533
<b>Total Instruction</b>	<b>\$109,060,273</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	6,003,250
2200 Support Services - Instructional Staff	4,664,131
2300 Support Services - Administration	7,285,284
2400 Support Services - Pupil Health	2,080,977
2500 Support Services - Business	1,203,107
2600 Operation and Maintenance of Plant Services	13,801,854
2700 Student Transportation Services	9,562,022
2800 Support Services - Central	2,151,558
2900 Other Support Services	152,600
<b>Total Support Services</b>	<b>\$46,904,783</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,136,074
3300 Community Services	46,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,182,074</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,402,028
5200 Interfund Transfers - Out	2,896,000
5900 Budgetary Reserve	8,422,300
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,720,328</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$176,867,458</b>

## 2022-2023 Final General Fund Budget

LEA : 121392303 East Penn SD

Printed 6/15/2022 8:41:37 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	41,758,794
200 Personnel Services - Employee Benefits	27,156,622
300 Purchased Professional and Technical Services	544,310
400 Purchased Property Services	635,800
500 Other Purchased Services	4,882,814
600 Supplies	2,484,597
700 Property	25,065
800 Other Objects	15,709
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$77,503,711</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,425,334
200 Personnel Services - Employee Benefits	6,962,464
300 Purchased Professional and Technical Services	5,983,202
500 Other Purchased Services	2,800,824
600 Supplies	46,850
800 Other Objects	3,036
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$27,221,710</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,994,752
<b>Total Vocational Education</b>	<b>\$2,994,752</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	249,198
200 Personnel Services - Employee Benefits	108,428
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	7,140
500 Other Purchased Services	11,600
600 Supplies	-30,620
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$404,746</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	35,821
<b>Total Nonpublic School Programs</b>	<b>\$35,821</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,176
500 Other Purchased Services	892,057
600 Supplies	300
<b>Total Adult Education Programs</b>	<b>\$899,533</b>
<b>Total Instruction</b>	<b>\$109,060,273</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,365,937

## 2022-2023 Final General Fund Budget

LEA : 121392303 East Penn SD

Printed 6/15/2022 8:41:37 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,320,741
300 Purchased Professional and Technical Services	263,417
500 Other Purchased Services	7,175
600 Supplies	47,700
800 Other Objects	-1,720
<b>Total Support Services - Students</b>	<b>\$6,003,250</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,191,132
200 Personnel Services - Employee Benefits	1,874,489
300 Purchased Professional and Technical Services	84,865
400 Purchased Property Services	-11,800
500 Other Purchased Services	63,915
600 Supplies	422,060
800 Other Objects	39,470
<b>Total Support Services - Instructional Staff</b>	<b>\$4,664,131</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,996,078
200 Personnel Services - Employee Benefits	2,777,172
300 Purchased Professional and Technical Services	153,855
400 Purchased Property Services	11,150
500 Other Purchased Services	140,464
600 Supplies	147,170
800 Other Objects	59,395
<b>Total Support Services - Administration</b>	<b>\$7,285,284</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,182,664
200 Personnel Services - Employee Benefits	741,413
300 Purchased Professional and Technical Services	93,000
400 Purchased Property Services	5,400
500 Other Purchased Services	500
600 Supplies	58,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,080,977</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	594,455
200 Personnel Services - Employee Benefits	456,612
300 Purchased Professional and Technical Services	35,140
400 Purchased Property Services	5,100
500 Other Purchased Services	13,100
600 Supplies	89,700
800 Other Objects	9,000
<b>Total Support Services - Business</b>	<b>\$1,203,107</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,571,491
200 Personnel Services - Employee Benefits	3,885,048
300 Purchased Professional and Technical Services	315,900

## 2022-2023 Final General Fund Budget

LEA : 121392303 East Penn SD

Printed 6/15/2022 8:41:37 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,046,940
500 Other Purchased Services	492,395
600 Supplies	2,441,080
700 Property	35,000
800 Other Objects	14,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,801,854</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	9,562,022
<b>Total Student Transportation Services</b>	<b>\$9,562,022</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	883,615
200 Personnel Services - Employee Benefits	715,727
300 Purchased Professional and Technical Services	312,512
500 Other Purchased Services	30,797
600 Supplies	208,607
800 Other Objects	300
<b>Total Support Services - Central</b>	<b>\$2,151,558</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	152,600
<b>Total Other Support Services</b>	<b>\$152,600</b>
<b>Total Support Services</b>	<b>\$46,904,783</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	956,242
200 Personnel Services - Employee Benefits	505,682
300 Purchased Professional and Technical Services	73,842
400 Purchased Property Services	25,190
500 Other Purchased Services	309,390
600 Supplies	214,434
800 Other Objects	51,294
<b>Total Student Activities</b>	<b>\$2,136,074</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	500
600 Supplies	9,500
<b>Total Community Services</b>	<b>\$46,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,182,074</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	580,028
900 Other Uses of Funds	6,822,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,402,028</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,896,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,896,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	8,422,300
<b>Total Budgetary Reserve</b>	<b>\$8,422,300</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,720,328</b>
<b>TOTAL EXPENDITURES</b>	<b>\$176,867,458</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	32,437,784	29,757,904
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	18,714,180	18,480,894
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	422,000
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>\$51,901,964</b>	<b>\$48,660,798</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>\$51,901,964</b>	<b>\$48,660,798</b>
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	23,319,000	16,497,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	993,000	1,027,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	33,427,000	34,564,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$57,739,000</b>	<b>\$52,088,000</b>

**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>		

**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>		

**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>		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

208,000

215,000

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**\$208,000**

**\$215,000**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$57,947,000</b>	<b>\$52,303,000</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	17,289,000	17,877,000
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		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$17,289,000</b>	<b>\$17,877,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$75,236,000</b>	<b>\$70,180,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	141,723
0830 Committed Fund Balance	3,388,904
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,646,195
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,035,099</b>
<b>5900 Budgetary Reserve</b>	<b>8,422,300</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$20,599,122</b>