Class: 3

AUN Number: 120484803

County: Northampton

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

	Date (2022	Date 6/4/2022	Date	-1170 Extn :1	Telephone Extension	
General Fund Budget Approval Date of Adoption of the General Fund Budget		Secretary of the Board - Original Signature-Required	Chief School Administrator - Original Signature Required	Stuart Whiteleather	Contact Person	swhiteleather@nazarethasd.org Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT	COUNTY:	AUN	:	
Nazareth Area SD	Northampton	1204	484803	
No school district shall approve an increase in real pending unreserved undesignated fund balance (unasexpenditures:	roperty taxes unless it has ac ssigned) less than the specific	dopted a budget that inc ed percentage of its tot	cludes ar al budge	n estimated ted
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- f yes, see information below, taken from the 2022-2023 General F	,		Yes No	X
Total Budgeted Expenditures				\$102534266
Ending Unassigned Fund Balance				\$4546179
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures				4.43%
The Estimated Ending Unassigned Fund Balance is within the allo	owable limits.		Yes No	X
I hereby certify that the	e above information is accurate a	nd complete.		
SIGNATURE OF SUPERINTENDENT	DATE	1		
	i /.			

DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

Nazareth Area SD	School District Name
Northampton	County:
120484803	AUN Number :

of Education. 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

I hereby certify that the above information is accurate and complete.

DUE DATE: SIGNATURE OF SCHOOL BOARD PRESIDENT IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET Shapry

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Val Number	Description	<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.	Funds are for contingencies and unexpected expenditures, ie: charter school cost, special education, facilities, etc
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.	Funds are for contingencies and unexpected expenditures, ie: charter school cost, special education, facilities, etc
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed for Athletic Field replacement, compensated absences, OPEB, tax stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for facilities capital projects and general operational purposes.

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ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	689,506
0820 Restricted Fund Balance	335,661
0830 Committed Fund Balance	17,044,911
0840 Assigned Fund Balance	1,719,486
0850 Unassigned Fund Balance	6,152,056

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$24,916,453

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	73,732,699
7000 Revenue from State Sources	26,093,190
8000 Revenue from Federal Sources	1,000,000
9000 Other Financing Sources	2,500

Total Estimated Revenues And Other Financing Sources \$100.828,389

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$125,744,842

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<u>Amount</u>

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	60,589,070
6112 Interim Real Estate Taxes	950,000
6113 Public Utility Realty Taxes	63,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6150 Current Act 511 Taxes - Proportional Assessments	9,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,900
6500 Earnings on Investments	39,729
6700 Revenues from LEA Activities	155,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	485,000
6910 Rentals	61,000
6920 Contributions and Donations from Private Sources	125,000
6940 Tuition from Patrons	56,000
6980 Revenue from Community Services Activities	40,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$73,732,699
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,494,395
7112 Basic Education Funding-Social Security	1,668,334
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	2,233,560
7311 Pupil Transportation Subsidy	1,022,520
7312 Nonpublic and Charter School Pupil Transportation Subsidy	177,480
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	220,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	2,020,902
7505 Ready to Learn Block Grant	476,529
7820 State Share of Retirement Contributions	7,688,470
REVENUE FROM STATE SOURCES	\$26,093,190
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
REVENUE FROM FEDERAL SOURCES	\$1,000,000

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LEA: 120484803 Nazareth Area SD Printed 6/15/2022 12:03:07 PM

Amount

OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,500
OTHER FINANCING SOURCES	\$2,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	100,828,389

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AUN: 120484803 Nazareth Area SD

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Act 1 Index	(current):	4.0%

Rate **Calculation Method:**

A T D	\$60.589.070
Approx. Tax Revenue from RE Taxes:	********
Amount of Tax Relief for Homestead Exclusions	<u>\$2,020,902</u>
Total Approx. Tax Revenue:	\$62,609,972
Approx. Tax Levy for Tax Rate Calculation:	\$64,659,507

Northampton	Total

	2021-22 Data		
	a. Assessed Value	\$1,115,738,500	\$1,115,738,500
	b. Real Estate Mills	56.8000	
I.	2022-23 Data		
	c. 2020 STEB Market Value	\$3,506,889,812	\$3,506,889,812
	d. Assessed Value	\$1,138,371,600	\$1,138,371,600
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy	\$63,373,947	\$63,373,947
	(a * b)		
	2022-23 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2021-22 Tax Levy	\$63,373,947	\$63,373,947
	(f Total * g)		
	i. Base Mills Subject to Index	56.8000	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.72800%	96.72800%
	k. Tax Levy Needed	\$64,659,507	\$64,659,507

k. Tax Levy Needed \$64,659,507

(Approx. Tax Levy * g)

III.

I. 2022-23 Real Estate Tax Rate	56.8000
i. ZOZZ ZO NCCI ZSICIC TOX NCIC	

2022 20 11001 201010 10% 11010	
(k / d * 1000)	
(k/u 1000)	

m. Tax Levy Generated by Mills	\$64,659,507	\$64,659,507
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$62,638,605
(A (T B) (())	

(III - AIIIO	ant of Tax Nonci for Homestead Exclusions)	*
(m - Amor	unt of Tax Relief for Homestead Exclusions)	

o. Net Tax Revenue Generated By Mills \$60,589,070 (n * Est. Pct. Collection)

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AUN: 120484803 Nazareth Area SD

Act 1 Index (current): 4.0%

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Rate **Calculation Method:**

\$60,589,070 Approx. Tax Revenue from RE Taxes:

\$2,020,902 **Amount of Tax Relief for Homestead Exclusions** \$62,609,972

Total Approx. Tax Revenue:

\$64,659,507 Approx. Tax Levy for Tax Rate Calculation:

		Northampton	Total
	index Maximums		
	p. Maximum Mills Based On Index	59.0720	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$67,245,887	\$67,245,887
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > 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	\$4,611.00	
V.	Number of Homestead/Farmstead Properties	7720	7720
	Median Assessed Value of Homestead Properties		\$73,000

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Nazareth Area SD

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Act 1 Index (current): 4.0%

AUN: 120484803

Rate **Calculation Method:**

\$60,589,070 Approx. Tax Revenue from RE Taxes:

\$2,020,902 **Amount of Tax Relief for Homestead Exclusions**

\$62,609,972 **Total Approx. Tax Revenue:**

\$64,659,507 Approx. Tax Levy for Tax Rate Calculation:

> Total Northampton

State Property Tax Reduction Allocation used for: Homestead Exclusions \$2,020,902 Lowering RE Tax Rate \$0 \$2,020,902 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0

\$2,020,902 Amount of Tax Relief from State/Local Sources

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Nazareth Area SD

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

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CODE

LEA: 120484803

Northampton 1,138,371,600 56,800 64,659,507 2,020,902 62,638,605 × 96,72800 = 60,589,07	6111 Current	Real Estate Taxes			Amount of Tax	x Relief for Tax Levy Mini	us Homestead	Net Tax Revenue
Totals: 1,138,371,600 64,659,507 - 2,020,902 = 62,638,605 X 96,72800% = 60,589,07	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead E	Exclusions Exclu	<u>Percent Co</u>	llected Generated By Mills
Rate Current Per Capital Taxes. Saction 679 \$0.00	Northampton	1,138,371,600	56.8000	64,659,507			96.	72800%
6120 Current Per Capita Taxes. Section 679 \$0.00 6140 Current Act 511 Taxes—Flat Rate Assessments Rate Add'l Rate (if appl.) Tax Levy Estimated Revenue Current Act 511 Por Capita Taxes \$0.00 \$	Totals:	1,138,371,600)	64,659,507	-	2,020,902 =	62,638,605 X 96.	72800% = 60,589,070
6120 Current Per Capita Taxes. Section 679 \$0.00 6140 Current Act 511 Taxes—Flat Rate Assessments Rate Add'l Rate (if appl.) Tax Levy Estimated Revenue Current Act 511 Por Capita Taxes \$0.00 \$					Data			Fatimated Davison
State Current Act 511 Taxes								<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes \$0.00 \$0.0		•			\$0.00			0
Current Act 511 Occupation Taxes					<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6143 Current Act 511 Local Services Taxes \$0.00 \$0.00 0 0 6144 Current Act 511 Trailer Taxes \$0.00 \$0.00 \$0.00 0 0 6145 Current Act 511 Trailer Taxes \$0.00 \$0.00 \$0.00 0 0 6146 Current Act 511 Mechanical Device Taxes—Flat Rate \$0.00 \$0.00 \$0.00 0 0 6146 Current Act 511 Taxes, Other Flat Rate Assessments \$0.00 \$0.00 \$0.00 0 0 6146 Current Act 511 Taxes—Flat Rate Assessments \$0.00 \$0.00 0 0 0 6146 Current Act 511 Taxes—Proportional Assessments \$0.00 \$0.00 0 0 0 0 6146 Current Act 511 Taxes—Proportional Assessments \$0.0000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.0000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.0000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.0000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.00		·			\$0.00	\$0.00	0	0
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 6146 Current Act 511 Taxes, Other Flat Rate Assessments \$0.00 \$0.00 0 0 6149 Current Act 511 Taxes, Other Flat Rate Assessments \$0.00 \$0.00 0 0 6149 Current Act 511 Taxes—Flat Rate Assessments \$0.00 \$0.00 0 0 6140 Current Act 511 Taxes—Flat Rate Assessments \$0.00 \$0.00 0 0 0 6140 Current Act 511 Taxes—Flat Rate Assessments \$0.00 \$0.		·			\$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 6149 Current Act 511 Taxes, Other Flat Rate Assessments \$0.00 \$0.00 0 0 0 6149 Current Act 511 Taxes—Flat Rate Assessments \$0.00 \$0.00 0 0 0 6140 Current Act 511 Taxes—Flat Rate Assessments \$0.00 \$0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0					\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes—Flat Rate \$0.00	6144				\$0.00	\$0.00	0	0
Current Act 511 Taxes, Other Flat Rate Assessments \$0.00	6145	Current Act 511 Business F	Privilege Taxes– Flat	Rate	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments	6146	Current Act 511 Mechanica	al Device Taxes– Flat	t Rate	\$0.00	\$0.00	0	0
Current Act 511 Taxes - Proportional Assessments Rate Add'l Rate (if appl.) Tax Levy Estimated Revenue	6149	Current Act 511 Taxes, Oth	ner Flat Rate Assessi	ments	\$0.00	\$0.00	0	0
6151 Current Act 511 Earned Income Taxes 0.700% 0.000% 8,050,000 8,050,000 6152 Current Act 511 Occupation Taxes 0.000 0.000 0.000 0 0.000 1,500,000 6153 Current Act 511 Real Estate Transfer Taxes 0.500% 0.000% 1,500,000 1,500,000 6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 0.0000 0 0.000 0 0.		Total Current Act 511 Tax	ces – Flat Rate Asse	essments			0	0
6152 Current Act 511 Occupation Taxes 0.000 0.000 0.000 0 6153 Current Act 511 Real Estate Transfer Taxes 0.500% 0.000% 1,500,000 1,500,000 6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0 6155 Current Act 511 Business Privilege Taxes 0.000 0.000 0 6156 Current Act 511 Mechanical Device Taxes—Percentage 0.000% 0.000% 0 6157 Current Act 511 Mercantile Taxes 0.000 0.000 0 6159 Current Act 511 Taxes, Other Proportional Assessments 0.000 0.000 0.000 0.000 Total Current Act 511 Taxes—Proportional Assessments 0.000 0.000 0.000 0.000 Total Current Taxes Act 511 Tax Limit> 3,506,889,812 X 12 42,082,676	6150	Current Act 511 Taxes- Pro	portional Assessme	<u>nts</u>	<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
Current Act 511 Real Estate Transfer Taxes 0.500% 0.000% 1,500,000 1,500,000 6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 6155 Current Act 511 Business Privilege Taxes 0.000 0.000 0.000 0 0 6156 Current Act 511 Mechanical Device Taxes—Percentage 0.000% 0.000% 0.000% 0 0 6157 Current Act 511 Mercantile Taxes 0.000 0.000 0.000 0 0 0 0 0 0 0 0 0 0	6151	Current Act 511 Earned Inc	come Taxes		0.700%	0.000%	8,050,000	8,050,000
Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 Current Act 511 Business Privilege Taxes 0.000 0.000 0.000 0 Current Act 511 Mechanical Device Taxes—Percentage 0.000% 0.000% 0 Current Act 511 Mercantile Taxes 0.000 0.000 0 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 Total Current Act 511 Taxes—Proportional Assessments 9,550,000 Total Act 511, Current Taxes Act 511 Tax Limit> 3,506,889,812 X 12 42,082,676	6152	Current Act 511 Occupation	n Taxes		0.000	0.000	0	0
Current Act 511 Business Privilege Taxes 0.000 0.000 0.000 0 Current Act 511 Mechanical Device Taxes—Percentage 0.000% 0.000% 0.000% 0 Current Act 511 Mercantile Taxes 0.000 0.000 0.000 0 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 Total Current Act 511 Taxes—Proportional Assessments 9,550,000 Total Act 511, Current Taxes Act 511 Tax Limit> 3,506,889,812 X 12 42,082,676	6153	Current Act 511 Real Estate	e Transfer Taxes		0.500%	0.000%	1,500,000	1,500,000
Current Act 511 Mechanical Device Taxes – Percentage 0.000% 0.000% 0.000% 0 Current Act 511 Mercantile Taxes 0.000 0.000 0 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 Total Current Act 511 Taxes – Proportional Assessments 9,550,000 Total Act 511, Current Taxes Act 511 Tax Limit> 3,506,889,812 X 12 42,082,676	6154	Current Act 511 Amusemer	nt Taxes		0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes Current Act 511 Mercantile Taxes Current Act 511 Taxes, Other Proportional Assessments Current Act 511 Taxes, Other Proportional Assessments Total Current Act 511 Taxes – Proportional Assessments Total Act 511, Current Taxes Act 511 Tax Limit> 3,506,889,812 X 12 42,082,678	6155	Current Act 511 Business F	Privilege Taxes		0.000	0.000	0	0
Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 Total Current Act 511 Taxes – Proportional Assessments 9,550,000 Total Act 511, Current Taxes Act 511 Tax Limit> 3,506,889,812 X 12 42,082,676	6156	Current Act 511 Mechanica	al Device Taxes- Per	centage	0.000%	0.000%	0	0
Total Current Act 511 Taxes – Proportional Assessments 9,550,000 9,550,000 Total Act 511, Current Taxes 9,550,000 42,082,678	6157	Current Act 511 Mercantile	Taxes		0.000	0.000	0	0
Total Act 511, Current Taxes 9,550,000 Act 511 Tax Limit> 3,506,889,812 X 12 42,082,673	6159	Current Act 511 Taxes, Oth	ner Proportional Asse	essments	0	0	0	0
Act 511 Tax Limit> 3,506,889,812 X 12 42,082,676		Total Current Act 511 Tax	ces - Proportional A	Assessments			9,550,000	9,550,000
		Total Act 511, Current	Taxes					9,550,000
Market Value Mills (511 Limit				Act 511	Tax Limit:	> 3,506,889,81	2 X 12	42,082,678
market value mins (511 Emine						Market Valu	e Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

2022-2023 Final General Fund Budget

LEA: 120484803 Nazareth Area SD

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Tax		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index	Index	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Northampton	56.8000	56.8000	0.00%	Yes	4.0%				
Curr	ent Act 511 Taxes- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

350,000

\$7,579,384

\$102,534,266

LEA: 120484803 Nazareth Area SD

5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

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1000 Instruction 46,060,856 1100 Regular Programs - Elementary / Secondary 46,060,856 1200 Special Programs - Elementary / Secondary 14,343,091 1300 Vocational Education 1,749,850 1400 Other Instructional Programs - Elementary / Secondary 113,109 1500 Nonpublic School Programs 5,100 1600 Adult Education Programs 709,500 1600 Adult Education Programs 709,500 2001 Instruction \$62,981,506 2001 Support Services 3,554,201 2100 Support Services - Instructional Staff 2,085,890 2300 Support Services - Pupil Health 2,085,890 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Susiness 1,179,393 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Subdent Transportation Services 5,224,604 2800 Support Services - Central 1,522,892 2800 Operation of Non-Instructional Services 329,887,643 3000 Operation of Non-Instructional Services 1,737,183 3000 Community Services 267,350 3000 Operation of Non-Instructional Services <	<u>Description</u>	<u>Amount</u>
1200 Special Programs - Elementary / Secondary 14,343,091 1300 Vocational Education 1,749,850 1400 Other Instructional Programs - Elementary / Secondary 15,100 1500 Nonpublic School Programs 5,100 1600 Adult Education Programs 709,500 Total Instruction \$62,981,500 2000 Support Services \$2,000 2100 Support Services - Students 3,554,201 2200 Support Services - Instructional Staff 2,005,890 2300 Support Services - Administration 5,503,487 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Business 1,299,404 2500 Support Services - Business 9,422,229 2700 Student Transportation Services 9,422,229 2800 Operation and Maintenance of Plant Services 9,422,229 2800 Support Services - Central 5,528,604 2800 Support Services 46,000 Total Support Services 46,000 Total Support Services 1,737,183 300 Community Services 267,350 300 Student Activities 1,737,183 300 Community Services	1000 Instruction	
1300 Vocational Education 1,749,850 1400 Other Instructional Programs - Elementary / Secondary 113,108 1500 Nonpublic School Programs 5,100 1600 Adult Education Programs 709,500 Total Instruction 862,981,506 2000 Support Services 2 2100 Support Services - Students 3,554,201 2200 Support Services - Instructional Staff 2,085,890 2300 Support Services - Pupil Health 1,299,404 2500 Support Services - Subsiness 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 9,422,229 2700 Student Transportation Services 1,522,892 2900 Other Support Services - Central 1,522,892 2900 Other Support Services 329,897,643 300 Operation of Non-Instructional Services 1,737,183 3300 Student Activities 267,350 3400 Scholarships and Awards 267,350 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses \$2,075,733	1100 Regular Programs - Elementary / Secondary	46,060,856
1400 Other Instructional Programs - Elementary / Secondary 113,109 1500 Nonpublic School Programs 5,100 1600 Adult Education Programs 70,500 Total Instruction \$62,981,506 2000 Support Services Students 2100 Support Services - Students 2,085,890 2200 Support Services - Instructional Staff 2,085,890 2300 Support Services - Pulpil Health 5,503,487 2400 Support Services - Pulpil Health 1,299,404 2500 Support Services - Pulpil Health 1,299,404 2500 Support Services - Pulpil Health 9,422,229 2700 Student Transportation Services 9,422,229 2700 Student Transportation Services 9,422,229 2700 Student Transportation Services 1,783,483 3000 Operation of Non-Instructional Services 32,987,643 3000 Student Activities 1,737,183 3000 Student Activities 1,737,183 3000 Community Services 267,350 3400 Stolariships and Awards 267,350 Total Operation of Non-Instructional Services \$2,075,735 5000 Other Expenditures and Financing Uses \$2,075,735	1200 Special Programs - Elementary / Secondary	14,343,091
1500 Nonpublic School Programs 5,100 1600 Adult Education Programs 709,500 Total Instruction \$62,981,506 2000 Support Services 2100 Support Services - Students 3,554,201 2200 Support Services - Instructional Staff 2,085,890 2300 Support Services - Administration 5,534,87 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Pupil Health 1,299,404 2500 Support Services - Pupil Health 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 9,422,229 2800 Support Services - Central 1,522,892 2900 Other Support Services \$2,896,603 3000 Operation of Non-Instructional Services 1,737,183 3000 Suport Services 267,350 3400 Scholarships and Awards 267,350 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expendit	1300 Vocational Education	1,749,850
1600 Adult Education Programs 709,500 Total Instruction \$62,981,506 2000 Support Services 3,554,201 2100 Support Services - Instructional Staff 2,086,890 2300 Support Services - Administration 5,503,487 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Business 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 5,284,604 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services \$28,997,643 3000 Operation of Non-Instructional Services 1,737,183 3000 Community Services 267,350 300 Student Activities 1,737,183 300 Community Services 267,350 300 Operation of Non-Instructional Services 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses \$2,075,733	1400 Other Instructional Programs - Elementary / Secondary	113,109
Total Instruction \$62,981,506 2000 Support Services Support Services - Students \$54,201 2100 Support Services - Instructional Staff 2,085,800 2300 Support Services - Administration 5,503,487 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Business 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 9,422,229 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services 1,737,183 3000 Community Services 1,737,183 3300 Scholarships and Awards 267,350 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses \$2,075,733	1500 Nonpublic School Programs	5,100
2000 Support Services 3,554,201 2100 Support Services - Students 3,554,201 2200 Support Services - Instructional Staff 2,085,890 2300 Support Services - Pupil Health 5,503,487 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Business 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 5,284,604 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services \$29,897,643 3000 Operation of Non-Instructional Services \$29,897,643 3000 Operation of Non-Instructional Services \$29,897,643 Total Operation of Non-Instructional Services 7,737,183 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses \$2,075,733	1600 Adult Education Programs	709,500
2100 Support Services - Students 3,554,201 2200 Support Services - Instructional Staff 2,085,890 2300 Support Services - Administration 5,503,487 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Business 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 5,284,604 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services \$29,897,643 3000 Operation of Non-Instructional Services \$29,897,643 3000 Operation of Non-Instructional Services \$267,350 3400 Scholarships and Awards 1,737,183 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses	Total Instruction	\$62,981,506
200 Support Services - Instructional Staff 2,085,890 2300 Support Services - Administration 5,503,487 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Business 1,299,404 2500 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services - Central 5,284,604 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services 3200 Student Activities 1,737,183 3300 Community Services 267,350 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses	2000 Support Services	
2300 Support Services - Administration 5,503,487 2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Business 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 5,284,604 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services 3000 Operation of Non-Instructional Services 1,737,183 3300 Community Services 1,737,183 3300 Student Activities 267,350 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses	2100 Support Services - Students	3,554,201
2400 Support Services - Pupil Health 1,299,404 2500 Support Services - Business 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 5,284,600 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services 3000 Operation of Non-Instructional Services 1,737,183 3300 Community Services 267,350 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses	2200 Support Services - Instructional Staff	2,085,890
2500 Support Services - Business 1,178,936 2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 5,284,604 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services 3000 Operation of Non-Instructional Services 3200 Student Activities 1,737,183 3300 Community Services 267,350 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses	2300 Support Services - Administration	5,503,487
2600 Operation and Maintenance of Plant Services 9,422,229 2700 Student Transportation Services 5,284,604 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services 3000 Operation of Non-Instructional Services 3200 Student Activities 1,737,183 3300 Community Services 267,350 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses	2400 Support Services - Pupil Health	1,299,404
2700 Student Transportation Services 5,284,604 2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services 3000 Operation of Non-Instructional Services 3200 Student Activities 1,737,183 3300 Community Services 267,350 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses \$2,075,733		1,178,936
2800 Support Services - Central 1,522,892 2900 Other Support Services 46,000 Total Support Services \$29,897,643 3000 Operation of Non-Instructional Services 1,737,183 3200 Student Activities 1,737,183 3300 Community Services 267,350 3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses \$2,075,733	·	9,422,229
2900 Other Support Services Total Support Services 3000 Operation of Non-Instructional Services 3200 Student Activities 3200 Community Services 3200 Scholarships and Awards 1,737,183 3300 Community Services 267,350 3400 Scholarships and Awards Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses	·	
Total Support Services 3000 Operation of Non-Instructional Services 3200 Student Activities 3200 Community Services 3200 Community Services 3200 Student Activities 3200 Community Services 3200 Total Operation of Non-Instructional Services 3200 Community Services	••	1,522,892
300 Operation of Non-Instructional Services 3200 Student Activities 3300 Community Services 3400 Scholarships and Awards Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses	2900 Other Support Services	46,000
3200 Student Activities 3200 Student Activities 3200 Community Services 3200 Community Services 3200 Scholarships and Awards 3200 Scholarships and Awards 3200 Scholarships and Awards 3200 Student Activities 3200 Scholarships and Financies 3200 Student Activities 3200 Student Activities 3200 Scholarships and Financies	Total Support Services	\$29,897,643
3300 Community Services 267,350 3400 Scholarships and Awards Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses	3000 Operation of Non-Instructional Services	
3400 Scholarships and Awards 71,200 Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses	3200 Student Activities	1,737,183
Total Operation of Non-Instructional Services \$2,075,733 5000 Other Expenditures and Financing Uses	3300 Community Services	267,350
5000 Other Expenditures and Financing Uses	3400 Scholarships and Awards	71,200
	Total Operation of Non-Instructional Services	\$2,075,733
	5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses 6,829,384	5100 Debt Service / Other Expenditures and Financing Uses	6,829,384
5200 Interfund Transfers - Out	5200 Interfund Transfers - Out	400,000

Total Vocational Education

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

500 Other Purchased Services 54,100

600 Supplies 3.650

Total Other Instructional Programs - Elementary / Secondary

Description

1500 Nonpublic School Programs

\$113,109

\$62,981,506

725

5,100

300 Purchased Professional and Technical Services

Total Nonpublic School Programs \$5,100

1600 Adult Education Programs

500 Other Purchased Services 709.000 500

600 Supplies

Total Adult Education Programs \$709,500

2000 Support Services

Total Instruction

2100 Support Services - Students

100 Personnel Services - Salaries 2,072,777

200 Personnel Services - Employee Benefits 1,386,899

300 Purchased Professional and Technical Services 49,300

500 Other Purchased Services

LEA: 120484803 Nazareth Area SD

Printed 6/15/2022 12:03:16 PM Page - 2 of 4 **Description Amount** 600 Supplies 43.865 800 Other Objects 635 **Total Support Services - Students** \$3,554,201 2200 Support Services - Instructional Staff 100 Personnel Services - Salaries 1,091,761 200 Personnel Services - Employee Benefits 886,137 300 Purchased Professional and Technical Services 28,748 400 Purchased Property Services 8.295 500 Other Purchased Services 7,105 600 Supplies 60,969 800 Other Objects 2.875 **Total Support Services - Instructional Staff** \$2.085.890 2300 Support Services - Administration 100 Personnel Services - Salaries 2,723,120

200 Personnel Services - Employee Benefits 2.081.579 300 Purchased Professional and Technical Services 400,750 400 Purchased Property Services 34,625 500 Other Purchased Services 63.100 600 Supplies 160,995 800 Other Objects 39,318 **Total Support Services - Administration** \$5.503.487

2400 Support Services - Pupil Health 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 516,146 300 Purchased Professional and Technical Services 5,350 400 Purchased Property Services 700 600 Supplies 25,393 800 Other Objects 205 **Total Support Services - Pupil Health** \$1,299,404 2500 Support Services - Business

600 Supplies

800 Other Objects

100 Personnel Services - Salaries 606,862 200 Personnel Services - Employee Benefits 450,374 300 Purchased Professional and Technical Services 60,900 400 Purchased Property Services 6.000 500 Other Purchased Services 8,750

Total Support Services - Business 2600 Operation and Maintenance of Plant Services

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

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3,842,481 3.040.623 247,225

751.610

36,450

9.600

\$1,178,936

542,300

442,550

1,296,550

28,200

48,500

116,180

113,100

\$1,737,183

63,000

81,600

10,750

175,000

\$267,350

71,200

\$71,200

\$2,075,733

2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 120484803 Nazareth Area SD	
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<u>Description</u>	<u>Amount</u>
700 Property	7,000
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$9,422,229
2700 Student Transportation Services	
100 Personnel Services - Salaries	108,571
200 Personnel Services - Employee Benefits	82,433
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	5,078,000
600 Supplies	2,500
800 Other Objects	600
Total Student Transportation Services	\$5,284,604
2800 Support Services - Central	
100 Personnel Services - Salaries	723,143
200 Personnel Services - Employee Benefits	599,126
300 Purchased Professional and Technical Services	25,400
400 Purchased Property Services	33,500
500 Other Purchased Services	72,723
600 Supplies	67,700
800 Other Objects	1,300
Total Support Services - Central	\$1,522,892
2900 Other Support Services	
500 Other Purchased Services	46,000
Total Other Support Services	\$46,000
Total Support Services	\$29,897,643
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	924,808
200 Personnel Services - Employee Benefits	443,395
200 D D	

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services 500 Other Purchased Services

600 Supplies 800 Other Objects **Total Student Activities**

3300 Community Services 300 Purchased Professional and Technical Services

800 Other Objects

600 Supplies

Total Community Services 3400 Scholarships and Awards

800 Other Objects **Total Scholarships and Awards Total Operation of Non-Instructional Services**

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2022-2023 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 120484803 Nazareth Area SD	
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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u> 800 Other Objects 900 Other Uses of Funds	2,736,254 4,093,130
Total Debt Service / Other Expenditures and Financing Uses	\$6,829,384
5200 Interfund Transfers - Out 900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000
5900 Budgetary Reserve 800 Other Objects	350,000

Total Budgetary Reserve

TOTAL EXPENDITURES

Total Other Expenditures and Financing Uses

Estimated Expenditures and Other Financing Uses: Detail

\$350,000

\$7,579,384

\$102,534,266

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Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund	31,000,000	29,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,000,000	9,800,000
Other Capital Projects Fund	2,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2	2
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$44,260,002	\$39,550,002
Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
General Fund Public Purpose (Expendable) Trust Fund		
Public Purpose (Expendable) Trust Fund		
Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds		
Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund		
Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850		
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		
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		
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		
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		
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		
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		
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		
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		
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		
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		

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<u>Long-Term Investments</u> <u>06/30/2022 Estimate</u> <u>06/30/2023 Projection</u>

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$44,260,002 \$39,550,002

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Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	97,404,866	95,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	478,293	320,000
0540 Accumulated Compensated Absences	5,530,330	5,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,000,000	30,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$129,413,489	\$130,920,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

0599 Other Noncurrent Liabilities

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0560 Other Post-Employment Benefits (OPEB)

06/30/2023 Projection

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Long-Term Indebtedness

- 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 83,000

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0550 Authority Lease Obligations

06/30/2022 Estimate

\$319.000

\$298,000

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Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)	215,000	230,000
0599 Other Noncurrent Liabilities		

Child Care Operations Fund

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

Total Food Service / Cafeteria Operations Fund

- 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

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

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

2022-2023 Final General Fund Budget
Schedule Of Indebtedness (DEBT)

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<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

Total Permanent Fund

Total Fermanent Fund

Total Long-Term Indebtedness \$129,711,489 \$131,239,000

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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 \$129,711,489 \$131,239,000

2022-2023 Final General Fund Budget

Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	689,506
0820 Restricted Fund Balance	335,661
0830 Committed Fund Balance	17,044,911
0840 Assigned Fund Balance	1,619,486
0850 Unassigned Fund Balance	4,546,179
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,210,576
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,585,743