

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

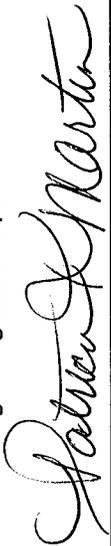
## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



6/7/2022  
Date

President of the Board - Original Signature Required



6/7/2022  
Date

Secretary of the Board - Original Signature Required



6/7/2022  
Date

Chief School Administrator - Original Signature Required

Leanne Martin  
Contact Person

(717)865-2117      Extn :2525  
Telephone      Extension

leannemartin@norleb.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lebanon SD	COUNTY : Lebanon	AUN : 113385003
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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	\$45905435
Ending Unassigned Fund Balance	\$3528988
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.68%

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 6/7/2022
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DUE DATE: AUGUST 15, 2022

**FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northern Lebanon SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113385003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/7/2022
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$170,672.00 Function 2200, Object 200: \$368,453.00	NLSD has a past practice of using this account for all tuition reimbursements. If these dollar amounts for tuition were allocated over all functions, the 200 object code would be less than the 100 object code for function 2200.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve has been set aside for unexpected (unbudgeted) expenses.
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 unassigned fund balance represents funds available for any purpose outside of the committed and assigned funds within the general fund.
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 funds are a precaution to have available should the self insured healthcare costs exceed the budgeted amount.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned funds are a reserve available for technology or capital projects.

<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	3,750
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,188
0840 Assigned Fund Balance	300,000
0850 Unassigned Fund Balance	4,332,437
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,132,625</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,650,373
7000 Revenue from State Sources	16,617,516
8000 Revenue from Federal Sources	2,834,097
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$45,101,986</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,234,611</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,482,975
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	31,000
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	33,000
6150 Current Act 511 Taxes - Proportional Assessments	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	666,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	17,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	661,898
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	9,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,650,373</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,227,996
7112 Basic Education Funding-Social Security	662,400
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	90,000
7271 Special Education funds for School-Aged Pupils	1,464,170
7311 Pupil Transportation Subsidy	1,406,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	429,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	814,789
7505 Ready to Learn Block Grant	305,011
7820 State Share of Retirement Contributions	3,053,150
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,617,516</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,499,097
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,834,097</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,101,986</b>

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,482,975</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$814,789</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$22,297,764</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,693,984</b>	
	<b>Lebanon</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$1,595,029,200	\$1,595,029,200
b. Real Estate Mills	14.6623	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,435,008,186	\$1,435,008,186
d. Assessed Value	\$1,614,756,300	\$1,614,756,300
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$23,386,797	\$23,386,797
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$23,386,797	\$23,386,797
(f Total * g)		
i. Base Mills Subject to Index	14.6623	
(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	89.96524%	89.96524%
k. Tax Levy Needed	\$24,693,984	\$24,693,984
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>15.2927</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,693,984	\$24,693,984
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,879,195
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,482,975
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,482,975</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$814,789</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$22,297,764</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,693,984</b>	
	<b>Lebanon</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2927	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,693,984	\$24,693,984
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$11,312.00	
Number of Homestead/Farmstead Properties	4710	4710
Median Assessed Value of Homestead Properties		\$186,100

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Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,482,975</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$814,789</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,297,764</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,693,984</b>

	<b>Lebanon</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$814,789	Lowering RE Tax Rate	\$0	\$814,789
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$814,789</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	1,614,756,300	15.2927	24,693,984			89.96524%	
<b>Totals:</b>	<b>1,614,756,300</b>		<b>24,693,984</b>	814,789 =	23,879,195 X	89.96524% =	21,482,975

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,000
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	\$5.00	\$0.00	33,000
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 33,000 33,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,100,000	2,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 2,500,000 2,500,000**

**Total Act 511, Current Taxes 2,533,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,435,008,186 X</b>	<b>12</b>	<b>17,220,098</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	14.6623	15.2927	4.30%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,135,175
1200 Special Programs - Elementary / Secondary	8,572,412
1300 Vocational Education	922,108
1400 Other Instructional Programs - Elementary / Secondary	35,588
<b>Total Instruction</b>	<b>\$27,665,283</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,524,610
2200 Support Services - Instructional Staff	571,843
2300 Support Services - Administration	2,649,957
2400 Support Services - Pupil Health	420,585
2500 Support Services - Business	647,571
2600 Operation and Maintenance of Plant Services	3,407,884
2700 Student Transportation Services	2,699,088
2800 Support Services - Central	1,570,034
2900 Other Support Services	27,000
<b>Total Support Services</b>	<b>\$13,518,572</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	804,692
3300 Community Services	6,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$810,692</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	79,800
5200 Interfund Transfers - Out	3,631,088
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,910,888</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,905,435</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,007,939
200 Personnel Services - Employee Benefits	6,597,096
300 Purchased Professional and Technical Services	88,750
400 Purchased Property Services	5,700
500 Other Purchased Services	1,065,540
600 Supplies	365,045
700 Property	4,375
800 Other Objects	730
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,135,175</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,265,777
200 Personnel Services - Employee Benefits	1,836,960
300 Purchased Professional and Technical Services	1,794,222
500 Other Purchased Services	2,638,355
600 Supplies	36,312
800 Other Objects	786
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,572,412</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	129,425
200 Personnel Services - Employee Benefits	87,623
400 Purchased Property Services	1,425
500 Other Purchased Services	676,650
600 Supplies	21,635
700 Property	1,400
800 Other Objects	3,950
<b>Total Vocational Education</b>	<b>\$922,108</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,338
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	2,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$35,588</b>
<b>Total Instruction</b>	<b>\$27,665,283</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	880,428
200 Personnel Services - Employee Benefits	579,296
300 Purchased Professional and Technical Services	37,700
500 Other Purchased Services	1,350
600 Supplies	23,436
700 Property	1,600
800 Other Objects	800

## 2022-2023 Final General Fund Budget

LEA : 113385003 Northern Lebanon SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,524,610</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	170,672
200 Personnel Services - Employee Benefits	368,453
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	10,100
600 Supplies	16,338
800 Other Objects	1,280
<b>Total Support Services - Instructional Staff</b>	<b>\$571,843</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,407,412
200 Personnel Services - Employee Benefits	901,745
300 Purchased Professional and Technical Services	105,500
400 Purchased Property Services	2,000
500 Other Purchased Services	119,400
600 Supplies	30,200
800 Other Objects	83,700
<b>Total Support Services - Administration</b>	<b>\$2,649,957</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	227,399
200 Personnel Services - Employee Benefits	178,933
300 Purchased Professional and Technical Services	6,850
400 Purchased Property Services	260
500 Other Purchased Services	720
600 Supplies	6,293
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$420,585</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	346,064
200 Personnel Services - Employee Benefits	245,257
300 Purchased Professional and Technical Services	17,550
500 Other Purchased Services	7,750
600 Supplies	28,600
800 Other Objects	2,350
<b>Total Support Services - Business</b>	<b>\$647,571</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,043,917
200 Personnel Services - Employee Benefits	839,017
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	530,950
500 Other Purchased Services	154,950
600 Supplies	805,700
700 Property	29,500
800 Other Objects	1,100
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,407,884</b>

## 2022-2023 Final General Fund Budget

LEA : 113385003 Northern Lebanon SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	37,945
200 Personnel Services - Employee Benefits	32,643
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	2,600,000
600 Supplies	500
<b>Total Student Transportation Services</b>	<b>\$2,699,088</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	341,501
200 Personnel Services - Employee Benefits	219,945
300 Purchased Professional and Technical Services	20,300
400 Purchased Property Services	54,000
500 Other Purchased Services	168,838
600 Supplies	422,600
700 Property	342,000
800 Other Objects	850
<b>Total Support Services - Central</b>	<b>\$1,570,034</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
800 Other Objects	2,000
<b>Total Other Support Services</b>	<b>\$27,000</b>
<b>Total Support Services</b>	<b>\$13,518,572</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	370,795
200 Personnel Services - Employee Benefits	186,688
300 Purchased Professional and Technical Services	70,315
500 Other Purchased Services	85,415
600 Supplies	75,169
700 Property	10,600
800 Other Objects	5,710
<b>Total Student Activities</b>	<b>\$804,692</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	6,000
<b>Total Community Services</b>	<b>\$6,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$810,692</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	79,800
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$79,800</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,631,088
<b>Total Interfund Transfers - Out</b>	<b>\$3,631,088</b>

<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,910,888</b>
<b>TOTAL EXPENDITURES</b>	<b>\$45,905,435</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	5,132,625	4,312,416
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	36,572,195	
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	280,000	280,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$41,984,820</b>	<b>\$4,592,416</b>
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**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>\$41,984,820</b>	<b>\$4,592,416</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	2,501,042	3,641,421
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	79,707	79,791
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$2,580,749</b>	<b>\$3,721,212</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**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>\$2,580,749</b>	<b>\$3,721,212</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>\$2,580,749</b>	<b>\$3,721,212</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	3,750
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,188
0840 Assigned Fund Balance	300,000
0850 Unassigned Fund Balance	3,528,988
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,329,176</b>

**5900 Budgetary Reserve** **200,000**

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**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$4,532,926**