

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

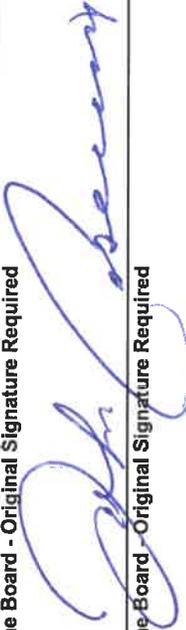
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022



President of the Board - Original Signature Required

6.15.22
Date



Secretary of the Board - Original Signature Required

6.15.22
Date



Chief School Administrator - Original Signature Required

6.15.22
Date

Ryan Kish

(610)298-8661

Extn :1272

Contact Person

Telephone

Extension

kishr@nwlehighsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwestern Lehigh SD	COUNTY : Lehigh	AUN : 121394603
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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.

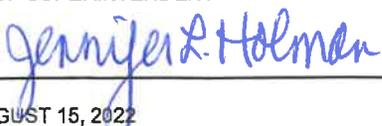
Total Budgeted Expenditures	\$50183998
Ending Unassigned Fund Balance	\$849539
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.69%

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 6.15.22
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DUE DATE: AUGUST 15, 2022

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

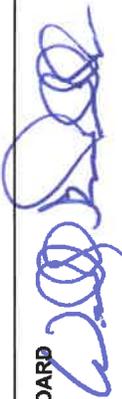
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northwestern Lehigh SD	County : Lehigh	AUN Number : 121394603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5.11.22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District believes its sound fiscal practice to provide for unplanned operating contingencies through budgetary reserve.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District believes its sound fiscal practice to maintain an unassigned fund balance as a safety net for cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents long term planning to smooth significant expenditure increases over a long term period enabling the District to maintain educational programs without significant cuts year to year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents reserved funds for implementation of district initiatives.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	7,955,533
0840 Assigned Fund Balance	6,357,625
0850 Unassigned Fund Balance	1,264,537
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,577,695</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,950,412
7000 Revenue from State Sources	14,169,305
8000 Revenue from Federal Sources	1,215,579
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$48,335,296</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$63,912,991</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	27,701,258
6112 Interim Real Estate Taxes	127,881
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	5,700
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,117,621
6400 Delinquencies on Taxes Levied / Assessed by the LEA	822,952
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	150,000

REVENUE FROM LOCAL SOURCES \$32,950,412

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,985,462
7112 Basic Education Funding-Social Security	778,449
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,396,090
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	848,259
7820 State Share of Retirement Contributions	3,631,045

REVENUE FROM STATE SOURCES \$14,169,305

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	319,375

Amount

REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	656,204
REVENUE FROM FEDERAL SOURCES	\$1,215,579
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,335,296

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,701,258	
Amount of Tax Relief for Homestead Exclusions	<u>\$848,259</u>	
Total Approx. Tax Revenue:	\$28,549,517	
Approx. Tax Levy for Tax Rate Calculation:	\$30,668,165	
	Lehigh	Total

2021-22 Data		
a. Assessed Value	\$1,664,113,900	\$1,664,113,900
b. Real Estate Mills	17.7360	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,717,319,574	\$1,717,319,574
d. Assessed Value	\$1,672,292,100	\$1,672,292,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$29,514,724	\$29,514,724
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$29,514,724	\$29,514,724
(f Total * g)		
i. Base Mills Subject to Index	17.7360	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.89519%	92.89519%
k. Tax Levy Needed	\$30,668,165	\$30,668,165
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.3390	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,668,165	\$30,668,165
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,819,906
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,701,258
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$27,701,258	
Amount of Tax Relief for Homestead Exclusions		<u>\$848,259</u>	
Total Approx. Tax Revenue:		\$28,549,517	
Approx. Tax Levy for Tax Rate Calculation:		\$30,668,165	
	Lehigh		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.3390		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,668,165		\$30,668,165
IV. s. Millage Rate within Index? (If l > p Then No)	Yes		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0		\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0		\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$10,766.00		
Number of Homestead/Farmstead Properties	4280		4280
Median Assessed Value of Homestead Properties			\$226,350

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,701,258
Amount of Tax Relief for Homestead Exclusions	<u>\$848,259</u>
Total Approx. Tax Revenue:	\$28,549,517
Approx. Tax Levy for Tax Rate Calculation:	\$30,668,165

Lehigh	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$848,259	Lowering RE Tax Rate	\$0	\$848,259
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$848,259

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	1,672,292,100	18.3390	30,668,165			92.89519%	
Totals:	1,672,292,100		30,668,165	848,259 =	29,819,906 X	92.89519% =	27,701,258

	<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	\$10.00	\$0.00	50,000
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 50,000 50,000

	<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%	2,667,621	2,667,621
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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 3,117,621 3,117,621

Total Act 511, Current Taxes 3,167,621

Act 511 Tax Limit -->	1,717,319,574 X	12	20,607,835
	Market Value	Mills	(511 Limit)

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	17.7360	18.3390	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,834,139
1200 Special Programs - Elementary / Secondary	7,004,535
1300 Vocational Education	1,595,175
1600 Adult Education Programs	262,187
Total Instruction	\$27,696,036
2000 Support Services	
2100 Support Services - Students	1,775,475
2200 Support Services - Instructional Staff	1,032,926
2300 Support Services - Administration	2,834,748
2400 Support Services - Pupil Health	473,992
2500 Support Services - Business	808,328
2600 Operation and Maintenance of Plant Services	4,589,146
2700 Student Transportation Services	3,269,718
2800 Support Services - Central	1,000,569
2900 Other Support Services	40,000
Total Support Services	\$15,824,902
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,028,085
3300 Community Services	35,000
3400 Scholarships and Awards	20,000
Total Operation of Non-Instructional Services	\$1,083,085
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,515,975
5200 Interfund Transfers - Out	664,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$5,579,975
Total Estimated Expenditures and Other Financing Uses	\$50,183,998

2022-2023 Final General Fund Budget

LEA : 121394603 Northwestern Lehigh SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,722,661
200 Personnel Services - Employee Benefits	5,944,308
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	44,050
500 Other Purchased Services	1,637,575
600 Supplies	1,255,211
700 Property	31,354
800 Other Objects	5,980
Total Regular Programs - Elementary / Secondary	\$18,834,139
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,111,450
200 Personnel Services - Employee Benefits	1,786,079
300 Purchased Professional and Technical Services	1,513,300
500 Other Purchased Services	577,221
600 Supplies	16,485
Total Special Programs - Elementary / Secondary	\$7,004,535
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,595,175
Total Vocational Education	\$1,595,175
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,187
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	250,000
Total Adult Education Programs	\$262,187
Total Instruction	\$27,696,036
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,055,597
200 Personnel Services - Employee Benefits	703,548
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	200
500 Other Purchased Services	4,350
600 Supplies	9,750
800 Other Objects	1,330
Total Support Services - Students	\$1,775,475
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	566,516
200 Personnel Services - Employee Benefits	406,878
300 Purchased Professional and Technical Services	8,650
500 Other Purchased Services	3,106
600 Supplies	47,015

2022-2023 Final General Fund Budget

LEA : 121394603 Northwestern Lehigh SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	761
Total Support Services - Instructional Staff	\$1,032,926
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,576,379
200 Personnel Services - Employee Benefits	919,358
300 Purchased Professional and Technical Services	204,324
400 Purchased Property Services	11,715
500 Other Purchased Services	73,544
600 Supplies	24,943
800 Other Objects	24,485
Total Support Services - Administration	\$2,834,748
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	217,114
200 Personnel Services - Employee Benefits	146,673
300 Purchased Professional and Technical Services	101,600
600 Supplies	8,605
Total Support Services - Pupil Health	\$473,992
2500 Support Services - Business	
100 Personnel Services - Salaries	439,805
200 Personnel Services - Employee Benefits	266,030
300 Purchased Professional and Technical Services	32,344
400 Purchased Property Services	4,160
500 Other Purchased Services	12,183
600 Supplies	49,706
800 Other Objects	4,100
Total Support Services - Business	\$808,328
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,657,188
200 Personnel Services - Employee Benefits	914,308
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	442,400
500 Other Purchased Services	279,205
600 Supplies	1,106,900
700 Property	70,000
800 Other Objects	4,145
Total Operation and Maintenance of Plant Services	\$4,589,146
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,380,062
200 Personnel Services - Employee Benefits	647,499
300 Purchased Professional and Technical Services	5,375
400 Purchased Property Services	105,750
500 Other Purchased Services	158,972
600 Supplies	631,560
700 Property	340,000
800 Other Objects	500

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$3,269,718
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	459,723
200 Personnel Services - Employee Benefits	313,392
300 Purchased Professional and Technical Services	19,385
400 Purchased Property Services	18,000
500 Other Purchased Services	38,935
600 Supplies	149,684
800 Other Objects	1,450
Total Support Services - Central	\$1,000,569
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$15,824,902
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	514,984
200 Personnel Services - Employee Benefits	230,132
300 Purchased Professional and Technical Services	54,446
400 Purchased Property Services	22,600
500 Other Purchased Services	51,043
600 Supplies	135,760
800 Other Objects	19,120
Total Student Activities	\$1,028,085
3300 <u>Community Services</u>	
800 Other Objects	35,000
Total Community Services	\$35,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	20,000
Total Scholarships and Awards	\$20,000
Total Operation of Non-Instructional Services	\$1,083,085
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,524,975
900 Other Uses of Funds	2,991,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,515,975
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	664,000
Total Interfund Transfers - Out	\$664,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,579,975
TOTAL EXPENDITURES	\$50,183,998

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	12,000,000	3,000,000
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	2,000,000	1,000,000
Other Capital Projects Fund	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	146,000	126,000
Other Agency Fund	45,000	20,000
Permanent Fund		
Total Cash and Short-Term Investments	\$14,296,000	\$4,251,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,000,000	7,000,000
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		
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	\$5,000,000	\$7,000,000
TOTAL CASH AND INVESTMENTS	\$19,296,000	\$11,251,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	42,175,272	39,285,272
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	511,804	511,804
0599 Other Noncurrent Liabilities		

Total General Fund	\$42,687,076	\$39,797,076
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$42,687,076	\$39,797,076

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	\$42,687,076	\$39,797,076
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Account Description	Amounts
0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	7,237,564
0840 Assigned Fund Balance	5,641,890
0850 Unassigned Fund Balance	849,539
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,728,993
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,003,752