

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



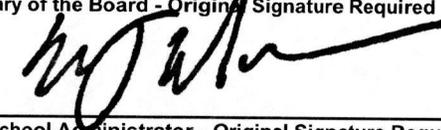
President of the Board - Original Signature Required

6/21/22  
Date



Secretary of the Board - Original Signature Required

6/21/22  
Date



Chief School Administrator - Original Signature Required

6.21.22  
Date

Leslie Frisbie

Contact Person

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Extn :

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Parkland SD	COUNTY : Lehigh	AUN : 121395103
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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.

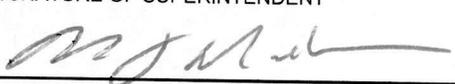
Total Budgeted Expenditures	\$216244747
Ending Unassigned Fund Balance	\$1563103
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.72%

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 6/16/22
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DUE DATE: AUGUST 15, 2022

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

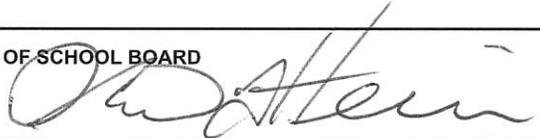
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Parkland SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121395103
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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> 5.17.22
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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.	Budgetary Reserve consists of unanticipated expenditures the District may incur throughout the year.
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.	District recognized a surplus for 2020-2021
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 other post-employment benefits/GASB pronouncements, charter school tuition stabilization, healthcare stabilization, revenue stabilization, PSERS stabilization and special education cost 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.	Appropriations 2022-2023

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	35,198,771
0840 Assigned Fund Balance	4,509,778
0850 Unassigned Fund Balance	7,201,679
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$46,910,228</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	160,605,187
7000 Revenue from State Sources	39,155,698
8000 Revenue from Federal Sources	11,409,685
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$211,170,570</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$258,080,798</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	136,631,913
6112 Interim Real Estate Taxes	2,000,000
6113 Public Utility Realty Taxes	130,000
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6140 Current Act 511 Taxes - Flat Rate Assessments	610,000
6150 Current Act 511 Taxes - Proportional Assessments	16,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,000,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,624,267
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	125,000
6940 Tuition from Patrons	500,000
6990 Refunds and Other Miscellaneous Revenue	310,007

**REVENUE FROM LOCAL SOURCES \$160,605,187**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,658,899
7112 Basic Education Funding-Social Security	3,614,625
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	3,905,220
7311 Pupil Transportation Subsidy	1,308,759
7312 Nonpublic and Charter School Pupil Transportation Subsidy	300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	185,000
7340 State Property Tax Reduction Allocation	2,241,123
7505 Ready to Learn Block Grant	531,722
7820 State Share of Retirement Contributions	16,660,350

**REVENUE FROM STATE SOURCES \$39,155,698**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,226,250
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	273,304
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	59,008
8517 NCLB, Title IV - 21st Century Schools	107,753
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	8,543,370

Amount

**REVENUE FROM FEDERAL SOURCES**

8751 ARP ESSER Learning Loss 600,000

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 600,000  
Reimbursements (Access)

**REVENUE FROM FEDERAL SOURCES \$11,409,685**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 211,170,570**

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$136,631,913</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,241,284</u></b>
Total Approx. Tax Revenue:	<b>\$138,873,197</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$140,920,899</b>

Lehigh

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$8,540,078,351	\$8,540,078,351
b. Real Estate Mills	15.7100	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$8,647,369,545	\$8,647,369,545
d. Assessed Value	\$8,862,949,600	\$8,862,949,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$134,164,631	\$134,164,631
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$134,164,631	\$134,164,631
(f Total * g)		
i. Base Mills Subject to Index	15.7100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.52343%	98.52343%
k. Tax Levy Needed	\$140,920,899	\$140,920,899
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>15.9000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$140,920,899	\$140,920,899
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$138,679,615
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$136,631,913
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$136,631,913</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,241,284</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$138,873,197</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$140,920,899</b>	
	<b>Lehigh</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.2441	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$143,970,640	\$143,970,640
<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	\$8,800.00	
Number of Homestead/Farmstead Properties	16063	16063
Median Assessed Value of Homestead Properties		\$232,800

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$136,631,913</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,241,284</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$138,873,197</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$140,920,899</b>
	<b>Lehigh</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,241,123	Lowering RE Tax Rate	\$0	\$2,241,123
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$161			\$161
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,241,284</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	8,862,949,600	15.9000	140,920,899			98.52343%	
<b>Totals:</b>	<b>8,862,949,600</b>		<b>140,920,899</b>	- 2,241,284	= 138,679,615	X 98.52343%	= 136,631,913

	<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	\$5.00	\$0.00	610,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>610,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	12,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,750,000
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	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>16,350,000</b>
<b>Total Act 511, Current Taxes</b>			<b>16,960,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>8,647,369,545 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lehigh	15.7100	15.9000	1.21%	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>	\$5.00	\$5.00	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	98,795,449
1200 Special Programs - Elementary / Secondary	31,607,842
1300 Vocational Education	4,851,291
1400 Other Instructional Programs - Elementary / Secondary	791,875
1600 Adult Education Programs	1,256,891
<b>Total Instruction</b>	<b>\$137,303,348</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	8,148,937
2200 Support Services - Instructional Staff	5,345,039
2300 Support Services - Administration	9,717,784
2400 Support Services - Pupil Health	2,992,267
2500 Support Services - Business	2,053,355
2600 Operation and Maintenance of Plant Services	16,239,335
2700 Student Transportation Services	11,687,234
2800 Support Services - Central	3,725,209
2900 Other Support Services	205,000
<b>Total Support Services</b>	<b>\$60,114,160</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,483,812
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,483,812</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,000,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,000,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	13,043,427
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,343,427</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$216,244,747</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	51,800,339
200 Personnel Services - Employee Benefits	34,697,578
300 Purchased Professional and Technical Services	450,536
400 Purchased Property Services	225,000
500 Other Purchased Services	4,919,186
600 Supplies	6,432,810
700 Property	200,000
800 Other Objects	70,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$98,795,449</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,227,010
200 Personnel Services - Employee Benefits	10,099,112
300 Purchased Professional and Technical Services	5,455,000
400 Purchased Property Services	4,000
500 Other Purchased Services	2,616,564
600 Supplies	198,656
800 Other Objects	7,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$31,607,842</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	4,851,291
<b>Total Vocational Education</b>	<b>\$4,851,291</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	525,000
200 Personnel Services - Employee Benefits	256,875
400 Purchased Property Services	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$791,875</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	1,256,891
<b>Total Adult Education Programs</b>	<b>\$1,256,891</b>
<b>Total Instruction</b>	<b>\$137,303,348</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	4,790,323
200 Personnel Services - Employee Benefits	3,278,614
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	7,000
600 Supplies	18,000
800 Other Objects	5,000
<b>Total Support Services - Students</b>	<b>\$8,148,937</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,713,899

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,954,630
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	8,000
500 Other Purchased Services	100,000
600 Supplies	358,510
<b>Total Support Services - Instructional Staff</b>	<b>\$5,345,039</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,050,549
200 Personnel Services - Employee Benefits	3,667,444
300 Purchased Professional and Technical Services	765,000
400 Purchased Property Services	5,000
500 Other Purchased Services	157,361
600 Supplies	30,930
800 Other Objects	41,500
<b>Total Support Services - Administration</b>	<b>\$9,717,784</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,759,953
200 Personnel Services - Employee Benefits	1,155,314
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	2,000
600 Supplies	20,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,992,267</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	958,055
200 Personnel Services - Employee Benefits	711,300
300 Purchased Professional and Technical Services	295,000
400 Purchased Property Services	2,000
500 Other Purchased Services	46,000
800 Other Objects	41,000
<b>Total Support Services - Business</b>	<b>\$2,053,355</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,844,549
200 Personnel Services - Employee Benefits	4,162,896
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	1,475,000
500 Other Purchased Services	824,640
600 Supplies	3,357,250
700 Property	100,000
800 Other Objects	25,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$16,239,335</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,282,512
200 Personnel Services - Employee Benefits	2,644,559
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	100,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,330,163
600 Supplies	1,300,000
800 Other Objects	10,000
<b>Total Student Transportation Services</b>	<b>\$11,687,234</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,476,099
200 Personnel Services - Employee Benefits	1,235,840
300 Purchased Professional and Technical Services	103,495
400 Purchased Property Services	244,500
500 Other Purchased Services	255,535
600 Supplies	409,740
<b>Total Support Services - Central</b>	<b>\$3,725,209</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	205,000
<b>Total Other Support Services</b>	<b>\$205,000</b>
<b>Total Support Services</b>	<b>\$60,114,160</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,150,593
200 Personnel Services - Employee Benefits	580,719
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	25,000
500 Other Purchased Services	286,000
600 Supplies	291,500
800 Other Objects	50,000
<b>Total Student Activities</b>	<b>\$2,483,812</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,483,812</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	2,000,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,000,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,000,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,088,427
900 Other Uses of Funds	7,955,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$13,043,427</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,000,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$14,343,427
<b>TOTAL EXPENDITURES</b>	<b>\$216,244,747</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	52,515,579	47,441,402
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$52,515,579</b>	<b>\$47,441,402</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

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$52,515,579</b>	<b>\$47,441,402</b>

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	118,340,000	109,925,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,765,360	3,765,360
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	44,136,812	44,136,812
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$166,242,172</b>	<b>\$157,827,172</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0560 Other Post-Employment Benefits (OPEB)
- 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>\$166,242,172</b>	<b>\$157,827,172</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>\$166,242,172</b>	<b>\$157,827,172</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	35,198,771
0840 Assigned Fund Balance	5,074,177
0850 Unassigned Fund Balance	1,563,103
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$41,836,051</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$42,136,051</b>