

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

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

Tammie Roker  
President of the Board - Original Signature Required

Date 6-21-22

Josephine McConnell  
Secretary of the Board - Original Signature Required

Date 6-21-22

Alan Lonoconus  
Chief School Administrator - Original Signature Required

Date 6/21/22

Contact Person

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Extn :

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Palmerton Area SD	COUNTY : Carbon	AUN : 121136503
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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	\$38310010
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6/21/22
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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> Palmerton Area SD	<b>County :</b> Carbon	<b>AUN Number :</b> 121136503
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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> 5-18-2022
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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: \$321,114.00 Function 2200, Object 200: \$360,607.00	Tuition Reimbursment
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As approved by board
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	As approved by board
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	As approved by board

<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	25,750
0820 Restricted Fund Balance	148,904
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	4,404,490
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,681,269</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	21,402,271
7000 Revenue from State Sources	13,178,194
8000 Revenue from Federal Sources	1,644,344
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$36,224,809</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$43,906,078</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	17,920,246
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	5,100
6120 Current Per Capita Taxes, Section 679	35,072
6140 Current Act 511 Taxes - Flat Rate Assessments	52,533
6150 Current Act 511 Taxes - Proportional Assessments	1,966,832
6400 Delinquencies on Taxes Levied / Assessed by the LEA	957,329
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	33,484
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,717
6910 Rentals	300
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	4,158

**REVENUE FROM LOCAL SOURCES \$21,402,271**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,700,034
7112 Basic Education Funding-Social Security	523,265
7160 Tuition for Orphans Subsidy	66,870
7271 Special Education funds for School-Aged Pupils	1,264,767
7292 Pre-K Counts	255,000
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	227,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	938,846
7505 Ready to Learn Block Grant	303,000
7820 State Share of Retirement Contributions	2,382,412

**REVENUE FROM STATE SOURCES \$13,178,194**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,815
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,928
8517 NCLB, Title IV - 21st Century Schools	10,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,245,601
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,644,344</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,224,809</b>
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Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,920,246

Amount of Tax Relief for Homestead Exclusions \$938,846

Total Approx. Tax Revenue: \$18,859,092

Approx. Tax Levy for Tax Rate Calculation: \$20,002,937

Carbon

Total

2021-22 Data		
a. Assessed Value	\$312,074,576	\$312,074,576
b. Real Estate Mills	60.1482	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$820,672,387	\$820,672,387
d. Assessed Value	\$317,935,916	\$317,935,916
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$18,770,724	\$18,770,724
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,770,724	\$18,770,724
(f Total * g)		
i. Base Mills Subject to Index	60.1482	
(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	94.00000%	94.00000%
k. Tax Levy Needed	\$20,002,937	\$20,002,937
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>62.9150</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,002,938	\$20,002,938
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,064,092
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,920,246
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$17,920,246</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$938,846</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$18,859,092</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$20,002,937</b>	
	<b>Carbon</b>		<b>Total</b>

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<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	62.9150		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,002,938		\$20,002,938
<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	\$4,210.00		
Number of Homestead/Farmstead Properties	3553		3553
Median Assessed Value of Homestead Properties			\$53,352

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Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$17,920,246</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$938,846</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$18,859,092</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,002,937</b>

<b>Carbon</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$938,846	Lowering RE Tax Rate	\$0	\$938,846
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$938,846</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>
Carbon	317,935,916	62.9150	20,002,938			94.00000%	
<b>Totals:</b>	<b>317,935,916</b>		<b>20,002,938</b>	938,846 =	19,064,092 X	94.00000% =	17,920,246

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,072
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	35,072
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	17,461
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 52,533 52,533**

	<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%	1,720,909	1,720,909
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	245,923	245,923
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 1,966,832 1,966,832**

**Total Act 511, Current Taxes 2,019,365**

<b>Act 511 Tax Limit --&gt;</b>	<b>820,672,387 X</b>	<b>12</b>	<b>9,848,069</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	
6111	<u>Current Real Estate Taxes</u>								
	Carbon	60.1482	62.9150	4.60%	Yes	4.6%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%			
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%			
	<u>Current Act 511 Taxes-- Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,213,630
1200 Special Programs - Elementary / Secondary	6,369,940
1300 Vocational Education	2,382,268
1400 Other Instructional Programs - Elementary / Secondary	336,495
1600 Adult Education Programs	197,713
<b>Total Instruction</b>	<b>\$24,500,046</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,175,835
2200 Support Services - Instructional Staff	817,118
2300 Support Services - Administration	2,054,601
2400 Support Services - Pupil Health	387,953
2500 Support Services - Business	501,795
2600 Operation and Maintenance of Plant Services	2,769,343
2700 Student Transportation Services	1,537,987
2800 Support Services - Central	598,977
2900 Other Support Services	23,100
<b>Total Support Services</b>	<b>\$9,866,709</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,041,585
3300 Community Services	186,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,227,585</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	110,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$110,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,342,670
5200 Interfund Transfers - Out	163,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,605,670</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,310,010</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,895,811
200 Personnel Services - Employee Benefits	5,632,536
300 Purchased Professional and Technical Services	172,364
400 Purchased Property Services	65,508
500 Other Purchased Services	845,523
600 Supplies	529,985
700 Property	68,200
800 Other Objects	3,703
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,213,630</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,784,624
200 Personnel Services - Employee Benefits	1,176,359
300 Purchased Professional and Technical Services	1,401,935
500 Other Purchased Services	1,932,062
600 Supplies	74,430
800 Other Objects	530
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,369,940</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	286,537
200 Personnel Services - Employee Benefits	191,740
400 Purchased Property Services	2,500
500 Other Purchased Services	1,886,610
600 Supplies	14,881
<b>Total Vocational Education</b>	<b>\$2,382,268</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,563
200 Personnel Services - Employee Benefits	9,706
500 Other Purchased Services	304,226
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$336,495</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	197,713
<b>Total Adult Education Programs</b>	<b>\$197,713</b>
<b>Total Instruction</b>	<b>\$24,500,046</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	691,521
200 Personnel Services - Employee Benefits	449,570
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	2,478
500 Other Purchased Services	5,023
600 Supplies	11,700
700 Property	1,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,043
<b>Total Support Services - Students</b>	<b>\$1,175,835</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	321,114
200 Personnel Services - Employee Benefits	360,607
300 Purchased Professional and Technical Services	20,915
400 Purchased Property Services	4,801
500 Other Purchased Services	21,095
600 Supplies	84,441
700 Property	2,625
800 Other Objects	1,520
<b>Total Support Services - Instructional Staff</b>	<b>\$817,118</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,006,079
200 Personnel Services - Employee Benefits	681,610
300 Purchased Professional and Technical Services	210,938
400 Purchased Property Services	20,113
500 Other Purchased Services	73,529
600 Supplies	35,622
700 Property	1,475
800 Other Objects	25,235
<b>Total Support Services - Administration</b>	<b>\$2,054,601</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	187,837
200 Personnel Services - Employee Benefits	131,268
300 Purchased Professional and Technical Services	59,853
400 Purchased Property Services	1,113
500 Other Purchased Services	219
600 Supplies	6,275
700 Property	1,150
800 Other Objects	238
<b>Total Support Services - Pupil Health</b>	<b>\$387,953</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	267,142
200 Personnel Services - Employee Benefits	175,776
300 Purchased Professional and Technical Services	37,573
400 Purchased Property Services	3,064
500 Other Purchased Services	9,920
600 Supplies	3,500
700 Property	1,000
800 Other Objects	3,820
<b>Total Support Services - Business</b>	<b>\$501,795</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,047,846
200 Personnel Services - Employee Benefits	676,339

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	31,649
400 Purchased Property Services	161,206
500 Other Purchased Services	159,970
600 Supplies	690,383
700 Property	1,600
800 Other Objects	350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,769,343</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,537,987
<b>Total Student Transportation Services</b>	<b>\$1,537,987</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	325,919
200 Personnel Services - Employee Benefits	218,430
300 Purchased Professional and Technical Services	41,978
500 Other Purchased Services	3,650
600 Supplies	8,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$598,977</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	23,100
<b>Total Other Support Services</b>	<b>\$23,100</b>
<b>Total Support Services</b>	<b>\$9,866,709</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	416,174
200 Personnel Services - Employee Benefits	224,359
300 Purchased Professional and Technical Services	73,801
400 Purchased Property Services	39,260
500 Other Purchased Services	142,526
600 Supplies	120,410
700 Property	690
800 Other Objects	24,365
<b>Total Student Activities</b>	<b>\$1,041,585</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	155,000
600 Supplies	15,000
800 Other Objects	16,000
<b>Total Community Services</b>	<b>\$186,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,227,585</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	110,000



<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$110,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$110,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	595,168
900 Other Uses of Funds	1,747,502
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,342,670</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	163,000
<b>Total Interfund Transfers - Out</b>	<b>\$163,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,605,670</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,310,010</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	7,681,269	5,584,576
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>\$7,681,269</b>	<b>\$5,584,576</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,681,269</b>	<b>\$5,584,576</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General 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 General Fund**

**Public Purpose (Expendable) Trust Fund**

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

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

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

**Total Other Comptroller-Approved Special Revenue Funds**

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

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

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

**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>		



<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	29,727,010	27,514,895
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$29,727,010</b>	<b>\$27,514,895</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$29,727,010</b>	<b>\$27,514,895</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	25,750
0820 Restricted Fund Balance	148,904
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	2,319,289
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,596,068</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,870,722</b>