

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Curtis O Richards

(717)270-6712

Extn : \_\_\_\_\_

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

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crichards@lebanon.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 : Lebanon SD	COUNTY : Lebanon	AUN : 113384603
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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	\$119122530
Ending Unassigned Fund Balance	\$1499162
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.25%

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
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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> Lebanon SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113384603
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$2,227,186.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The operational systems at the Middle School are beyond useful life. The budgetary reserve is available to address emergency replacement or repair of these systems. Drawdown for new Middle School also included.
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.	Represents approximately 4.6% of total expenditures budgeted for the Unassigned Fund Balance to provide adequate cash flow and to meet shortfalls in state and federal estimated revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Compensatory Education Fund established with District funds as part of a settlement agreement to be maintained until depletion of the fund or the student's 23rd birthday on August 9, 2027, whichever comes first.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents \$36,000,000 of the Assigned Fund Balance plus over \$15,000,000 ESSER III revenues to finance the building of a new Middle School building to be started August 2022 and completed for the start of the 2024.2025 school year.

<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	33,789
0840 Assigned Fund Balance	36,000,000
0850 Unassigned Fund Balance	6,073,852
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$42,107,641</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	23,254,344
7000 Revenue from State Sources	57,108,594
8000 Revenue from Federal Sources	24,184,902
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$104,547,840</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$146,655,481</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,802,517
6112 Interim Real Estate Taxes	17,900
6113 Public Utility Realty Taxes	19,830
6114 Payments in Lieu of Current Taxes - State / Local	156,777
6120 Current Per Capita Taxes, Section 679	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	89,000
6150 Current Act 511 Taxes - Proportional Assessments	2,441,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	916,600
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	33,950
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,357,770
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	30,000
6960 Services Provided Other Local Governmental Units / LEAs	272,000
6990 Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$23,254,344</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	35,574,592
7112 Basic Education Funding-Social Security	1,911,750
7160 Tuition for Orphans Subsidy	20,000
7240 Driver Education - Student	200
7250 Migratory Children	2,721
7271 Special Education funds for School-Aged Pupils	4,075,010
7311 Pupil Transportation Subsidy	975,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,657,499
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,015
7340 State Property Tax Reduction Allocation	2,227,186
7505 Ready to Learn Block Grant	1,130,791
7506 PAsmart Grants	339,500
7820 State Share of Retirement Contributions	9,077,330
<b>REVENUE FROM STATE SOURCES</b>	<b>\$57,108,594</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,648,973

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	287,225
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	218,590
8517 NCLB, Title IV - 21st Century Schools	590,692
8732 ARRA - Qualified School Construction Bonds (QSCB)	792,120
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	6,612,447
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	12,734,855
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$24,184,902</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>104,547,840</b>

Act 1 Index (current): 5.5%

Calculation Method:

Rate

<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$16,802,517</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$2,227,618</b>
<b>Total Approx. Tax Revenue:</b>	<b>\$19,030,135</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,198,224</b>

Lebanon

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$906,614,900	\$906,614,900
b. Real Estate Mills	21.7200	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$803,053,874	\$803,053,874
d. Assessed Value	\$909,011,000	\$909,011,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$19,691,676	\$19,691,676
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$19,691,676	\$19,691,676
(f Total * g)		
i. Base Mills Subject to Index	21.7200	
(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	93.50000%	93.50000%
k. Tax Levy Needed	\$20,198,224	\$20,198,224
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>22.2200</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$20,198,224</b>	<b>\$20,198,224</b>
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,970,606
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,802,517
(n * Est. Pct. Collection)		



AUN: 113384603 Lebanon SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.5%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,802,517	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,227,618</u>	
Total Approx. Tax Revenue:	\$19,030,135	
Approx. Tax Levy for Tax Rate Calculation:	\$20,198,224	
	Lebanon	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	22.9146	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,829,623	\$20,829,623
IV. s. Millage Rate within Index? (if i > 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	\$27,363.00	
Number of Homestead/Farmstead Properties	3670	3670
Median Assessed Value of Homestead Properties		\$87,350

Act 1 Index (current): 5.5%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$16,802,517		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,227,618</u>		
Total Approx. Tax Revenue:	\$19,030,135		
Approx. Tax Levy for Tax Rate Calculation:	\$20,198,224		
	Lebanon	Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,227,186	Lowering RE Tax Rate	\$0	\$2,227,186
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432			\$432
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,227,618</b>

CODE

6111	Current Real Estate Taxes			Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Lebanon	909,011,000	22.2200	20,198,224			93.50000%	
<b>Totals:</b>	<b>909,011,000</b>		<b>20,198,224</b>	<b>2,227,618</b>	<b>17,970,606</b>	<b>93.50000%</b>	<b>16,802,517</b>

	Rate		Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00	22,000
6140	Current Act 511 Taxes- Flat Rate Assessments	Rate	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00 \$0.00	22,000 22,000
6142	Current Act 511 Occupation Taxes- Flat Rate	\$5.00 \$0.00	22,000 22,000
6143	Current Act 511 Local Services Taxes	\$5.00 \$0.00	45,000 45,000
6144	Current Act 511 Trailer Taxes	\$0.00 \$0.00	0 0
6145	Current Act 511 Business Privilege Taxes- Flat Rate	\$0.00 \$0.00	0 0
6146	Current Act 511 Mechanical Device Taxes- Flat Rate	\$0.00 \$0.00	0 0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00 \$0.00	0 0
<b>Total Current Act 511 Taxes- Flat Rate Assessments</b>			<b>89,000</b>
6150	Current Act 511 Taxes - Proportional Assessments	Rate	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500% 0.000%	2,200,000 2,200,000
6152	Current Act 511 Occupation Taxes	0.000 0.000	0 0
6153	Current Act 511 Real Estate Transfer Taxes	0.500% 0.000%	241,000 241,000
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
<b>Total Current Act 511 Taxes- Proportional Assessments</b>			<b>2,441,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,530,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>803,053,874 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>9,636,646</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	21.7200	22.2200	2.31%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

LEA : 113384603 Lebanon SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	40,192,954
1200 Special Programs - Elementary / Secondary	14,383,587
1300 Vocational Education	1,332,935
1400 Other Instructional Programs - Elementary / Secondary	1,319,910
1500 Nonpublic School Programs	10,468
1800 Pre-Kindergarten	1,908,814
<b>Total Instruction</b>	<b>\$59,148,668</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,647,930
2200 Support Services - Instructional Staff	4,549,345
2300 Support Services - Administration	4,961,855
2400 Support Services - Pupil Health	895,182
2500 Support Services - Business	1,268,238
2600 Operation and Maintenance of Plant Services	6,688,080
2700 Student Transportation Services	1,962,500
2800 Support Services - Central	992,339
2900 Other Support Services	10,965
<b>Total Support Services</b>	<b>\$24,976,434</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,610,868
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,610,868</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	23,710,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$23,710,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,671,560
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	4,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,676,560</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$119,122,530</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	20,785,053
200 Personnel Services - Employee Benefits	12,755,972
300 Purchased Professional and Technical Services	470,350
400 Purchased Property Services	159,900
500 Other Purchased Services	1,491,700
600 Supplies	2,713,640
700 Property	1,808,659
800 Other Objects	7,680
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$40,192,954</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,611,646
200 Personnel Services - Employee Benefits	2,680,583
300 Purchased Professional and Technical Services	4,198,738
500 Other Purchased Services	2,876,380
600 Supplies	15,840
800 Other Objects	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,383,587</b>
<b>1300 Vocational Education</b>	
400 Purchased Property Services	101,815
500 Other Purchased Services	1,231,120
<b>Total Vocational Education</b>	<b>\$1,332,935</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	621,091
200 Personnel Services - Employee Benefits	269,002
300 Purchased Professional and Technical Services	109,575
400 Purchased Property Services	300
500 Other Purchased Services	201,789
600 Supplies	118,153
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,319,910</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	10,468
<b>Total Nonpublic School Programs</b>	<b>\$10,468</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	1,174,251
200 Personnel Services - Employee Benefits	705,853
300 Purchased Professional and Technical Services	2,300
400 Purchased Property Services	17,710
500 Other Purchased Services	1,700
600 Supplies	7,000
<b>Total Pre-Kindergarten</b>	<b>\$1,908,814</b>
<b>Total Instruction</b>	<b>\$59,148,668</b>

<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,151,835
200 Personnel Services - Employee Benefits	1,385,858
300 Purchased Professional and Technical Services	55,806
400 Purchased Property Services	5,200
500 Other Purchased Services	15,700
600 Supplies	30,936
800 Other Objects	2,595
<b>Total Support Services - Students</b>	<b>\$3,647,930</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,719,092
200 Personnel Services - Employee Benefits	1,460,703
300 Purchased Professional and Technical Services	651,806
400 Purchased Property Services	28,200
500 Other Purchased Services	81,300
600 Supplies	526,354
700 Property	58,000
800 Other Objects	23,890
<b>Total Support Services - Instructional Staff</b>	<b>\$4,549,345</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,712,534
200 Personnel Services - Employee Benefits	1,788,877
300 Purchased Professional and Technical Services	250,800
400 Purchased Property Services	16,600
500 Other Purchased Services	73,350
600 Supplies	96,739
800 Other Objects	22,955
<b>Total Support Services - Administration</b>	<b>\$4,961,855</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	522,173
200 Personnel Services - Employee Benefits	353,009
300 Purchased Professional and Technical Services	3,190
400 Purchased Property Services	2,000
500 Other Purchased Services	4,000
600 Supplies	10,750
800 Other Objects	60
<b>Total Support Services - Pupil Health</b>	<b>\$895,182</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	580,229
200 Personnel Services - Employee Benefits	364,509
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	146,000
500 Other Purchased Services	64,800
600 Supplies	79,200

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$1,268,238</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,697,740
200 Personnel Services - Employee Benefits	1,591,540
300 Purchased Professional and Technical Services	78,500
400 Purchased Property Services	1,515,600
500 Other Purchased Services	224,250
600 Supplies	458,800
700 Property	115,000
800 Other Objects	6,650
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,688,080</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	1,902,500
<b>Total Student Transportation Services</b>	<b>\$1,962,500</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	574,602
200 Personnel Services - Employee Benefits	336,687
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	12,500
600 Supplies	4,400
800 Other Objects	4,150
<b>Total Support Services - Central</b>	<b>\$992,339</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	10,965
<b>Total Other Support Services</b>	<b>\$10,965</b>
<b>Total Support Services</b>	<b>\$24,976,434</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	826,495
200 Personnel Services - Employee Benefits	404,782
300 Purchased Professional and Technical Services	73,616
400 Purchased Property Services	37,300
500 Other Purchased Services	101,750
600 Supplies	124,300
700 Property	18,000
800 Other Objects	24,625
<b>Total Student Activities</b>	<b>\$1,610,868</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,610,868</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	1,000,000



<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	22,710,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$23,710,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$23,710,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,915,560
900 Other Uses of Funds	3,756,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,671,560</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	5,000
<b>Total Interfund Transfers - Out</b>	<b>\$5,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	4,000,000
<b>Total Budgetary Reserve</b>	<b>\$4,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,676,560</b>
<b>TOTAL EXPENDITURES</b>	<b>\$119,122,530</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund	150,000	150,000
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	4,000,000	4,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,000,000
Private Purpose Trust Fund	300,000	300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,600,000</b>	<b>\$6,800,000</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	36,000,000	26,000,000
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	55,000	60,000
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>\$36,055,000</b>	<b>\$26,060,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$42,655,000</b>	<b>\$32,860,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	30,039,000	36,278,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,628,576	1,628,576
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,868,769	7,868,769
0599 Other Noncurrent Liabilities	108,489,888	108,489,888
<b>Total General Fund</b>	<b>\$148,026,233</b>	<b>\$154,265,233</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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

15,000,000

15,000,000

**Total Debt Service Fund \$15,000,000 \$15,000,000**

**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

10,404

10,404

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	70,853	70,853
0599 Other Noncurrent Liabilities	1,362,112	1,362,112
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,443,369</b>	<b>\$1,443,369</b>
<b>Child Care Operations Fund</b>		
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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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 Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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 Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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 Private Purpose Trust Fund</b>		

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

<u>Total Permanent Fund</u>		
<b>Total Long-Term Indebtedness</b>	<b>\$164,469,602</b>	<b>\$170,708,602</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**

**TOTAL INDEBTEDNESS** **\$164,469,602** **\$170,708,602**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	33,789
0840 Assigned Fund Balance	26,000,000
0850 Unassigned Fund Balance	1,499,162
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$27,532,951</b>
<b>5900 Budgetary Reserve</b>	<b>4,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$31,532,951</b>