

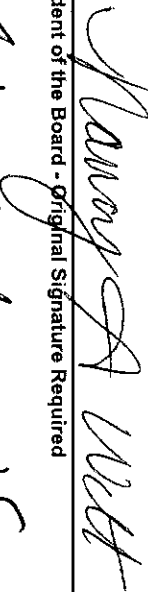
# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022

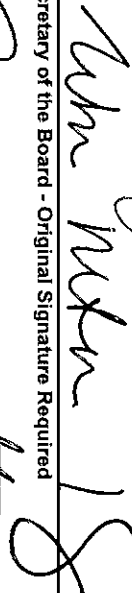
President of the Board - Original Signature Required



Date

7-1-2022

Secretary of the Board - Original Signature Required



Date

7/1/22

Chief School Administrator - Original Signature Required



Date

6-30-22

Contact Person

Telephone

(484)765-4011

Extn :

Contact Person

Telephone

Extension

aristakesiana@allentownsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allentown City SD	COUNTY : Lehigh	AUN : 121390302
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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

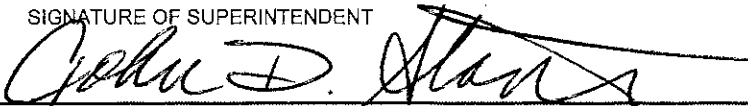
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$395586732
Ending Unassigned Fund Balance	\$14762677
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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 6-30-22
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DOE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allentown City SD	County : Lehigh	AUN Number : 121390302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

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

Val Number      Description

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.

Justification

The fund balance is a direct result of additional one time revenue coupled with one time transportation expense savings from the district being closed during COVID.

<u>ITEM</u>	<u>AMOUNTS</u>
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Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

14,762,676

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$14,762,676**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

118,803,945

249,904,112

26,563,676

315,000

**Total Estimated Revenues And Other Financing Sources**

**\$395,586,733**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$410,349,409**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	97,248,945
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	230,000
6120 Current Per Capita Taxes, Section 679	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	510,000
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,350,000
6500 Earnings on Investments	360,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	500,000
6990 Refunds and Other Miscellaneous Revenue	400,000
	<b>\$118,803,945</b>
<b>REVENUE FROM LOCAL SOURCES</b>	
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	155,869,297
7112 Basic Education Funding-Social Security	8,406,637
7271 Special Education funds for School-Aged Pupils	12,983,321
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	321,483
7340 State Property Tax Reduction Allocation	12,145,153
7505 Ready to Learn Block Grant	13,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	38,747,454
	<b>\$249,904,112</b>
<b>REVENUE FROM STATE SOURCES</b>	
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,194,799
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	545,102
8517 NCLB, Title IV - 21st Century Schools	2,397,000
8519 NCLB, Title VI - Flexibility and Accountability	873,262
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,502,758
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000

	Amount
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,763,519
8746 ARP IDEA	730,390
8830 Medical Assistance Reimbursements (Access) - Early Intervention	1,000,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$26,563,676</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	315,000
<b>OTHER FINANCING SOURCES</b>	<b>\$315,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>395,586,733</b>

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$97,248,945

Amount of Tax Relief for Homestead Exclusions

\$12,145,153

Total Approx. Tax Revenue:

\$109,394,098

Approx. Tax Levy for Tax Rate Calculation:

\$115,601,477

Lehigh

Total

**2021-22 Data**

a. Assessed Value

\$5,069,295,200

\$5,069,295,200

b. Real Estate Mills

21.5036

**I. 2022-23 Data**

c. 2020 STEB Market Value

\$5,122,163,508

\$5,122,163,508

d. Assessed Value

\$5,105,350,700

\$5,105,350,700

e. Assessed Value of New Const/ Renov

\$0

\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy

\$109,008,096

\$109,008,096

(a \* b)

**2022-23 Calculations**

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2021-22 Tax Levy

\$109,008,096

\$109,008,096

(f Total \* g)

i. Base Mills Subject to Index

21.5036

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

94.000000%

94.000000%

k. Tax Levy Needed

\$115,601,477

\$115,601,477

(Approx. Tax Levy \* g)

l. 2022-23 Real Estate Tax Rate

22.6432

(k / d \* 1000)

m. Tax Levy Generated by Mills

\$115,601,477

\$115,601,477

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$103,456,324

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$97,248,945

(n \* Est. Pct. Collection)



Act 1 Index (current): 5.3%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$97,248,945**  
 Amount of Tax Relief for Homestead Exclusions \$12,145,153  
 Total Approx. Tax Revenue: **\$109,394,098**  
 Approx. Tax Levy for Tax Rate Calculation: **\$115,601,477**

Lehigh

Total

**Index Maximums**

p. Maximum Mills Based On Index 22.6432  
 (i \* (1 + Index))  
 q. Mills In Excess of Index 0.0000  
 (if (l > p), (l - p))  
 r. Maximum Tax Levy Based On Index \$115,601,477  
 (p / 1000 \* d) \$115,601,477  
 s. Millage Rate within Index? Yes  
 (if l > p Then No)  
 t. Tax Levy In Excess of Index \$0  
 (if (m > r), (m - r)) \$0  
 u. Tax Revenue In Excess of Index \$0  
 (t \* Est. Pct. Collection) \$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead \$35,491,58  
 Number of Homestead/Farmstead Properties 15081  
 Median Assessed Value of Homestead Properties \$109,400

AUN: 121390302 Allentown City SD

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

Printed 6/30/2022 3:31:21 PM

Page - 3 of 3

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$97,248,945

Amount of Tax Relief for Homestead Exclusions

\$12,145,153

Total Approx. Tax Revenue:

\$109,394,098

Approx. Tax Levy for Tax Rate Calculation:

\$115,601,477

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$12,145,153

Lowering RE Tax Rate

\$12,145,153

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$12,145,153

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	Current Real Estate Taxes	Lehigh	5,105,350,700	22.6432	115,601,477	12,145,153	103,456,324 X	94.000000%	97,248,945
<b>Totals:</b>			<b>5,105,350,700</b>		<b>115,601,477</b>		<b>103,456,324 X</b>	<b>94.000000%</b>	<b>97,248,945</b>
6120	Current Per Capita Taxes, Section 679								Estimated Revenue
									135,000
6140	Current Act 511 Taxes--Flat Rate Assessments								Estimated Revenue
									325,000
6141	Current Act 511 Per Capita Taxes								0
6142	Current Act 511 Occupation Taxes--Flat Rate								185,000
6143	Current Act 511 Local Services Taxes								0
6144	Current Act 511 Trailer Taxes								0
6145	Current Act 511 Business Privilege Taxes--Flat Rate								0
6146	Current Act 511 Mechanical Device Taxes--Flat Rate								0
6149	Current Act 511 Taxes, Other Flat Rate Assessments								0
	<b>Total Current Act 511 Taxes--Flat Rate Assessments</b>								<b>510,000</b>
6150	Current Act 511 Taxes--Proportional Assessments								Estimated Revenue
									9,950,000
6151	Current Act 511 Earned Income Taxes								0
6152	Current Act 511 Occupation Taxes								1,750,000
6153	Current Act 511 Real Estate Transfer Taxes								0
6154	Current Act 511 Amusement Taxes								0
6155	Current Act 511 Business Privilege Taxes								0
6156	Current Act 511 Mechanical Device Taxes -- Percentage								0
6157	Current Act 511 Mercantile Taxes								0
6159	Current Act 511 Taxes, Other Proportional Assessments								0
	<b>Total Current Act 511 Taxes--Proportional Assessments</b>								<b>11,700,000</b>
	<b>Total Act 511, Current Taxes</b>								<b>12,210,000</b>
		Act 511 Tax Limit -->					5,122,163,508 X	12	61,465,962
							Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged In:		Percent Change In Rate	Less than or equal to Index	Index	Additional Tax Rate Charged In:		Percent Change In Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Lehigh									
6120	Current Per Capita Taxes, Section 679	21.5036	22.6432	5.30%	Yes	5.3%				
	Current Act 511 Taxes--Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes--Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	181,524,101
1200 Special Programs - Elementary / Secondary	71,683,876
1300 Vocational Education	9,266,640
1400 Other Instructional Programs - Elementary / Secondary	2,843,056
1500 Nonpublic School Programs	424,043
1600 Adult Education Programs	1,692,502
1700 Higher Education Programs for Secondary Students	442,000
<b>Total Instruction</b>	<b>\$267,876,218</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	18,035,349
2200 Support Services - Instructional Staff	5,731,940
2300 Support Services - Administration	27,197,683
2400 Support Services - Pupil Health	5,303,170
2500 Support Services - Business	3,702,438
2600 Operation and Maintenance of Plant Services	21,506,728
2700 Student Transportation Services	12,520,255
2800 Support Services - Central	7,633,500
2900 Other Support Services	125,000
<b>Total Support Services</b>	<b>\$101,756,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,529,545
3300 Community Services	1,941,372
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,753,285
5200 Interfund Transfers - Out	480,249
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$395,586,732</b>

Description	Amount
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**1000 Instruction**

**1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	72,573,975
200 Personnel Services - Employee Benefits	56,136,448
300 Purchased Professional and Technical Services	3,445,970
400 Purchased Property Services	4,251
500 Other Purchased Services	46,336,341
600 Supplies	3,954,966
700 Property	56,200
800 Other Objects	15,950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$181,524,101</b>

**1200 Special Programs - Elementary / Secondary**

100 Personnel Services - Salaries	27,238,898
200 Personnel Services - Employee Benefits	18,946,114
300 Purchased Professional and Technical Services	7,605,000
500 Other Purchased Services	17,827,477
600 Supplies	65,987
800 Other Objects	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$71,683,876</b>

**1300 Vocational Education**

100 Personnel Services - Salaries	897,889
200 Personnel Services - Employee Benefits	813,827
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,519,329
600 Supplies	33,595
<b>Total Vocational Education</b>	<b>\$9,266,640</b>

**1400 Other Instructional Programs - Elementary / Secondary**

100 Personnel Services - Salaries	1,461,151
200 Personnel Services - Employee Benefits	1,185,361
300 Purchased Professional and Technical Services	119,019
500 Other Purchased Services	18,150
600 Supplies	58,270
800 Other Objects	1,105
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,843,056</b>

**1500 Nonpublic School Programs**

300 Purchased Professional and Technical Services	356,324
500 Other Purchased Services	3,604
600 Supplies	64,115
<b>Total Nonpublic School Programs</b>	<b>\$424,043</b>

**1600 Adult Education Programs**

100 Personnel Services - Salaries	19,951
200 Personnel Services - Employee Benefits	8,561
500 Other Purchased Services	1,663,990
<b>Total Adult Education Programs</b>	<b>\$1,692,502</b>

Description

Amount

**1700 Higher Education Programs for Secondary Students**

- 500 Other Purchased Services
- 600 Supplies

390,000  
 52,000

**Total Higher Education Programs for Secondary Students**

**\$442,000**

**Total Instruction**

**2000 Support Services**

**2100 Support Services - Students**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

9,522,128  
 8,286,826  
 130,775  
 31,850  
 63,505  
 265

**Total Support Services - Students**

**\$18,035,349**

**2200 Support Services - Instructional Staff**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

2,382,809  
 1,817,477  
 1,247,348  
 1,200  
 77,124  
 203,887  
 2,095

**Total Support Services - Instructional Staff**

**\$5,731,940**

**2300 Support Services - Administration**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

16,235,712  
 9,378,399  
 978,050  
 7,200  
 241,520  
 268,554  
 7,249  
 80,999

**Total Support Services - Administration**

**\$27,197,683**

**2400 Support Services - Pupil Health**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies

2,786,647  
 2,509,173  
 2,000  
 200  
 25,150

**Total Support Services - Pupil Health**

**\$5,303,170**

**2500 Support Services - Business**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services

1,262,441  
 1,172,771  
 618,387

**Description**

**Amount**

- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

55,000  
385,339  
188,500  
20,000

**\$3,702,438**

**2600 Operation and Maintenance of Plant Services**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

7,899,097  
6,307,825  
351,900  
3,371,075  
481,544  
2,866,687  
207,500  
21,100

**\$21,506,728**

**2700 Student Transportation Services**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services

59,739  
55,496  
89,300  
12,315,720

**\$12,520,255**

**2800 Support Services - Central**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

2,149,866  
1,344,626  
509,028  
343,500  
557,700  
769,655  
1,957,100  
2,025

**\$7,633,500**

**2900 Other Support Services**

- 500 Other Purchased Services

125,000

**\$125,000**

**Total Other Support Services**

**\$101,756,063**

**3000 Operation of Non-Instructional Services**

**3200 Student Activities**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

2,028,783  
635,915  
106,850  
29,700  
596,197  
114,700  
17,400



<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$3,529,545</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	41,360
200 Personnel Services - Employee Benefits	17,748
300 Purchased Professional and Technical Services	44,781
500 Other Purchased Services	9,989
600 Supplies	127,494
800 Other Objects	1,700,000
<b>Total Community Services</b>	<b>\$1,941,372</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</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	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	<b>\$250,000</b>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	11,219,461
900 Other Uses of Funds	8,533,824
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,753,285</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	480,249
<b>Total Interfund Transfers - Out</b>	<b>\$480,249</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>TOTAL EXPENDITURES</b>	<b>\$395,586,732</b>

**Cash and Short-Term Investments**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	50,107,580	50,107,580
Public Purpose (Expendable) Trust Fund	765,099	765,099
Other Comptroller-Approved Special Revenue Funds	312,000	285,000
Athletic / School-Sponsored Extra Curricular Activities Fund	89,000	89,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	10,974,676	11,343,867
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,770	8,770
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	358,170	348,170
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$62,615,295</b>	<b>\$62,947,486</b>

**Long-Term Investments**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

Permanent Fund

Total Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

TOTAL CASH AND INVESTMENTS

\$62,615,295

\$62,947,486

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable 269,469,600

267,618,258

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**

**\$269,469,600**

**\$267,618,258**

**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**

- 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Long-Term Indebtedness</b>		
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>\$269,469,600</b>	<b>\$267,618,258</b>



**Short-Term Payables**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	19,016,481	18,963,328
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>\$19,016,481</b>	<b>\$18,963,328</b>

**TOTAL INDEBTEDNESS**

**\$288,486,081**

**\$286,581,586**

**Description**

**Nonspecial Education Special Education**

**1000 Instruction**

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs
- 1600 Adult Education Programs
- 1700 Higher Education Programs for Secondary Students
- 1800 Pre-Kindergarten

**Total Instruction**

**2000 Support Services**

- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - Administration
- 2400 Support Services - Pupil Health
- 2500 Support Services - Business
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2800 Support Services - Central
- 2900 Other Support Services

**Total Support Services**

**3000 Operation of Non-Instructional Services**

- 3200 Student Activities
- 3300 Community Services
- 3400 Scholarships and Awards

**Total Operation of Non-Instructional Services**

**4000 Facilities Acquisition, Construction and Improvement Services**

- 4000 Facilities Acquisition, Construction and Improvement Services

**Total Facilities Acquisition, Construction and Improvement Services**

**5000 Other Expenditures and Financing Uses**

- 5100 Debt Service / Other Expenditures and Financing Uses
- 5200 Interfund Transfers - Out
- 5300 Transfers Out to Component Units/Primary Governments
- 5500 Special and Extraordinary Items
- 5900 Budgetary Reserve

**Total Other Expenditures and Financing Uses**

**Total Estimated Expenditures and Other Financing Uses**

\$137,417 \$61,942

Description

Nonspecial Education      Special Education

**2000 Support Services**

**2100 Support Services - Students**

100 Personnel Services - Salaries		81,498	36,736
200 Personnel Services - Employee Benefits		55,919	25,206
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			

**Total Support Services - Students**

**\$137,417**      **\$61,942**

**2200 Support Services - Instructional Staff**

100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			

**Total Support Services - Instructional Staff**

**2300 Support Services - Administration**

100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			

**Total Support Services - Administration**

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			

**Total Support Services - Pupil Health**

**2500 Support Services - Business**

100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

**Description**

**Nonspecial Education      Special Education**

- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

**Total Support Services - Business**

**2600 Operation and Maintenance of Plant Services**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

**Total Operation and Maintenance of Plant Services**

**2700 Student Transportation Services**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

**Total Student Transportation Services**

**2800 Support Services - Central**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

**Total Support Services - Central**

**2900 Other Support Services**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Description

Nonspecial Education      Special Education

Total Other Support Services

Total Support Services

TOTAL EXPENDITURES

\$137,417

\$61,942

\$137,417

\$61,942

7000 Revenue from State Sources

Total Revenue from State Sources

TOTAL REVENUES

Nonspecial Education

Special Education

\$20,379

\$9,186

\$20,379

\$9,186

7000 Revenue from State Sources

7810 State Share of Social Security and Medicare Taxes  
 7820 State Share of Retirement Contributions  
 Total Revenue from State Sources  
**TOTAL REVENUES**

Nonspecial Education

Special Education

3,633	1,638
16,746	7,548
<b>\$20,379</b>	<b>\$9,186</b>
<b>\$20,379</b>	<b>\$9,186</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,762,677
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,762,677</b>

5900 Budgetary Reserve

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$14,762,677**