

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022



President of the Board - Original Signature Required

6-16-2022

Date



Secretary of the Board - Original Signature Required

6-16-2022

Date



Chief School Administrator - Original Signature Required

6-16-2022

Date

Sherri A Molitoris

Contact Person

(610)767-9806

Extn :

Telephone

Extension

smolitoris@nlsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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	\$37831914
Ending Unassigned Fund Balance	\$1654138
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.37%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/22
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DUE DATE: AUGUST 15, 2022

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

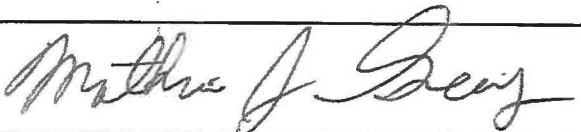
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Lehigh SD	County : Lehigh	AUN Number : 121394503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-12-2022
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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>
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.	Portion of fund balance not committed or assigned
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future year increases to PSERS and medical insurance premium increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance for future technology upgrades and replacements, equipment replacement, future debt service payments, and long range maintenance upgrades.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	49,918	
0820 Restricted Fund Balance	127,902	
0830 Committed Fund Balance	2,388,899	
0840 Assigned Fund Balance	7,926,978	
0850 Unassigned Fund Balance	2,124,127	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,440,004</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,795,097	
7000 Revenue from State Sources	14,256,863	
8000 Revenue from Federal Sources	1,381,300	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		<u>\$35,573,260</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$48,013,264</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,565,059
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	32,200
6140 Current Act 511 Taxes - Flat Rate Assessments	41,200
6150 Current Act 511 Taxes - Proportional Assessments	1,670,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	785,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	64,325
6800 Revenues from Intermediary Sources / Pass-Through Funds	363,161
6910 Rentals	21,600
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	148,052
REVENUE FROM LOCAL SOURCES	\$19,795,097
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,242,354
7112 Basic Education Funding-Social Security	570,040
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,360,612
7311 Pupil Transportation Subsidy	630,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	321,926
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	1,197,683
7505 Ready to Learn Block Grant	298,608
7820 State Share of Retirement Contributions	2,568,640
REVENUE FROM STATE SOURCES	\$14,256,863
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	465,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000
8517 NCLB, Title IV - 21st Century Schools	29,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	229,300
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	583,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,381,300
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,573,260

Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$16,565,100

Amount of Tax Relief for Homestead Exclusions

\$1,197,683

Total Approx. Tax Revenue:

\$17,762,783

Approx. Tax Levy for Tax Rate Calculation:

\$18,867,123

	Lehigh	Northampton	Total
2021-22 Data			
a. Assessed Value	\$658,187,100	\$42,405,000	\$700,592,100
b. Real Estate Mills	23.5637	66.6064	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$609,670,162	\$112,050,399	\$721,720,561
d. Assessed Value	\$662,190,800	\$42,574,300	\$704,765,100
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$15,509,323	\$2,824,444	\$18,333,767
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	84.47455%	15.52545%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,487,367	\$2,846,400	\$18,333,767
(f Total * g)			
i. Base Mills Subject to Index	23.5637	67.1241	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.75000%	93.75000%	93.75000%
k. Tax Levy Needed	\$15,937,917	\$2,929,206	\$18,867,123
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	24.0684	68.8022	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$15,937,873	\$2,929,206	\$18,867,079
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,669,396
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,565,059
(n * Est. Pct. Collection)			

AUN: 121394503 Northern Lehigh SD

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

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Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

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Amount of Tax Relief for Homestead Exclusions

\$1,197,683

Total Approx. Tax Revenue:

\$17,762,783

Approx. Tax Levy for Tax Rate Calculation:

\$18,867,123

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	24.6476	70.2118	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,321,414	\$2,989,218	\$19,310,632
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$14,137.00	\$4,945.00	
Number of Homestead/Farmstead Properties	2959	561	3520
Median Assessed Value of Homestead Properties			\$149,000

AUN: 121394503 Northern Lehigh SD

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

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Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$16,565,100

Amount of Tax Relief for Homestead Exclusions

\$1,197,683

Total Approx. Tax Revenue:

\$17,762,783

Approx. Tax Levy for Tax Rate Calculation:

\$18,867,123

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,197,683

Lowering RE Tax Rate

\$0

\$1,197,683

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,197,683

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	662,190,800	24.0684	15,937,873			93.75000%	
Northampton	42,574,300	68.8022	2,929,206			93.75000%	
Totals:	704,765,100		18,867,079	- 1,197,683	= 17,669,396	X 93.75000%	= 16,565,059

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,200
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	32,200
6142 Current Act 511 Occupation Taxes- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes - Flat Rate Assessments			41,200
6150 <u>Current Act 511 Taxes- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,450,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	220,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			1,670,000
Total Act 511, Current Taxes			1,711,200
Act 511 Tax Limit -->		721,720,561 X	12
		Market Value	Mills
			8,660,647
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	23.5637	24.0684	2.15%	Yes	4.6%				
	Northampton	67.1241	68.8022	2.50%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,869,979
1200 Special Programs - Elementary / Secondary	5,759,173
1300 Vocational Education	1,364,975
1400 Other Instructional Programs - Elementary / Secondary	16,366
1500 Nonpublic School Programs	8,950
1600 Adult Education Programs	173,380
1700 Higher Education Programs for Secondary Students	25,000
Total Instruction	\$21,217,823
2000 Support Services	
2100 Support Services - Students	1,120,532
2200 Support Services - Instructional Staff	1,191,130
2300 Support Services - Administration	2,482,375
2400 Support Services - Pupil Health	424,886
2500 Support Services - Business	539,985
2600 Operation and Maintenance of Plant Services	3,279,997
2700 Student Transportation Services	2,182,545
2800 Support Services - Central	880,861
2900 Other Support Services	18,268
Total Support Services	\$12,120,579
3000 Operation of Non-Instructional Services	
3200 Student Activities	906,216
3300 Community Services	750
Total Operation of Non-Instructional Services	\$906,966
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,586,546
Total Other Expenditures and Financing Uses	\$3,586,546
Total Estimated Expenditures and Other Financing Uses	\$37,831,914

LEA : 121394503 Northern Lehigh SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,506,944
200 Personnel Services - Employee Benefits	4,905,513
300 Purchased Professional and Technical Services	130,650
400 Purchased Property Services	53,611
500 Other Purchased Services	1,135,766
600 Supplies	136,490
800 Other Objects	1,005
Total Regular Programs - Elementary / Secondary	\$13,869,979
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,991,100
200 Personnel Services - Employee Benefits	1,302,359
300 Purchased Professional and Technical Services	1,405,000
500 Other Purchased Services	1,031,181
600 Supplies	29,325
800 Other Objects	208
Total Special Programs - Elementary / Secondary	\$5,759,173
1300 Vocational Education	
500 Other Purchased Services	1,364,975
Total Vocational Education	\$1,364,975
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,366
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$16,366
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	8,300
600 Supplies	650
Total Nonpublic School Programs	\$8,950
1600 Adult Education Programs	
500 Other Purchased Services	173,380
Total Adult Education Programs	\$173,380
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	25,000
Total Higher Education Programs for Secondary Students	\$25,000
Total Instruction	\$21,217,823
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	642,175
200 Personnel Services - Employee Benefits	435,595
400 Purchased Property Services	1,714

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,759
600 Supplies	38,443
800 Other Objects	846
Total Support Services - Students	\$1,120,532
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	659,684
200 Personnel Services - Employee Benefits	459,473
300 Purchased Professional and Technical Services	27,295
400 Purchased Property Services	5,062
500 Other Purchased Services	7,381
600 Supplies	30,290
800 Other Objects	1,945
Total Support Services - Instructional Staff	\$1,191,130
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,347,688
200 Personnel Services - Employee Benefits	848,126
300 Purchased Professional and Technical Services	119,750
400 Purchased Property Services	2,732
500 Other Purchased Services	81,482
600 Supplies	53,263
800 Other Objects	29,334
Total Support Services - Administration	\$2,482,375
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	269,563
200 Personnel Services - Employee Benefits	143,334
300 Purchased Professional and Technical Services	1,830
400 Purchased Property Services	150
500 Other Purchased Services	150
600 Supplies	9,859
Total Support Services - Pupil Health	\$424,886
2500 Support Services - Business	
100 Personnel Services - Salaries	280,378
200 Personnel Services - Employee Benefits	219,565
300 Purchased Professional and Technical Services	9,750
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	24,750
800 Other Objects	1,542
Total Support Services - Business	\$539,985
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,270,438
200 Personnel Services - Employee Benefits	917,559
300 Purchased Professional and Technical Services	147,100
400 Purchased Property Services	109,500
500 Other Purchased Services	168,000

<u>Description</u>	<u>Amount</u>
600 Supplies	666,200
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$3,279,997
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	89,501
200 Personnel Services - Employee Benefits	43,821
500 Other Purchased Services	2,036,371
600 Supplies	12,852
Total Student Transportation Services	\$2,182,545
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	393,533
200 Personnel Services - Employee Benefits	303,873
300 Purchased Professional and Technical Services	20,445
400 Purchased Property Services	47,600
500 Other Purchased Services	33,350
600 Supplies	80,800
800 Other Objects	1,260
Total Support Services - Central	\$880,861
2900 <u>Other Support Services</u>	
500 Other Purchased Services	18,268
Total Other Support Services	\$18,268
Total Support Services	\$12,120,579
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	416,908
200 Personnel Services - Employee Benefits	213,600
300 Purchased Professional and Technical Services	67,086
400 Purchased Property Services	12,650
500 Other Purchased Services	98,601
600 Supplies	77,397
800 Other Objects	19,974
Total Student Activities	\$906,216
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	500
600 Supplies	250
Total Community Services	\$750
Total Operation of Non-Instructional Services	\$906,966
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	689,229
900 Other Uses of Funds	2,897,317

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,586,546
Total Other Expenditures and Financing Uses	\$3,586,546
TOTAL EXPENDITURES	\$37,831,914

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	12,600,000	10,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,600,000	\$10,800,000

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

TOTAL CASH AND INVESTMENTS

\$12,600,000

\$10,800,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	23,471,670	20,245,125
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	139,684	139,393
0540 Accumulated Compensated Absences	1,816,375	1,816,375
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,434,097	3,434,097
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,861,826	\$25,634,990
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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Total Permanent Fund

Total Long-Term Indebtedness

\$28,861,826

\$25,634,990

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	\$28,861,826	\$25,634,990

Account Description	Amounts
0810 Nonspendable Fund Balance	49,918
0820 Restricted Fund Balance	127,902
0830 Committed Fund Balance	2,388,899
0840 Assigned Fund Balance	6,138,313
0850 Unassigned Fund Balance	1,654,138
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,181,350

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,359,170
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