


FINAL GENERAL FUND BUDGET

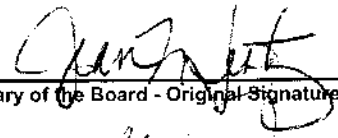
Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required6/20/22

Date

Secretary of the Board - Original Signature Required6/20/22

Date

Chief School Administrator - Original Signature Required6/20/22

DateJean Hentz

Contact Person(717)272-2031 Extn :1804

Telephone Extensionjhentz@clsd.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 : Cornwall-Lebanon SD	COUNTY : Lebanon	AUN : 113381303
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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	\$91299299
Ending Unassigned Fund Balance	\$6695478
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.33%

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 6/24/22
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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 : Cornwall-Lebanon SD	County : Lebanon	AUN Number : 113381303
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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 5/17/2022
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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>
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 1.000% 6151 Current Year Rate: 0.500%	The rate has not changed: from the 2001-02 through 2021-22 budget, the rate submitted represented both the school district and municipality (each receiving 0.5%). The change is to align the rate with what is actually collected by Cornwall-Lebanon only.
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	The rate has not changed: from the 2001-02 through 2021-22 budget, the rate submitted represented both the school district and municipality (each receiving 0.5%). The change is to align the rate with what is actually collected by Cornwall-Lebanon only.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve.
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.	Unassigned Fund Balance is less than 8% of budgeted expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Balance Assigned for Retirement and Campus Renovation Project.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	179,085	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,909,524	
0850 Unassigned Fund Balance	6,931,478	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,841,002</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	61,115,277	
7000 Revenue from State Sources	26,721,434	
8000 Revenue from Federal Sources	3,086,588	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		<u>\$91,063,299</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$105,904,301</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	53,100,486
6112 Interim Real Estate Taxes	280,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	74,326
6150 Current Act 511 Taxes - Proportional Assessments	5,495,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	118,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	875,000
6910 Rentals	95,500
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	384,815
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6980 Revenue from Community Services Activities	6,500
6990 Refunds and Other Miscellaneous Revenue	15,650
REVENUE FROM LOCAL SOURCES	\$61,115,277
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,530,507
7112 Basic Education Funding-Social Security	1,433,240
7160 Tuition for Orphans Subsidy	115,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,500,000
7311 Pupil Transportation Subsidy	1,694,706
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,015
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	733,692
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,500
7340 State Property Tax Reduction Allocation	1,593,357
7505 Ready to Learn Block Grant	528,189
7820 State Share of Retirement Contributions	6,440,228
REVENUE FROM STATE SOURCES	\$26,721,434
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	725,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	145,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,000

LEA : 113381303 Cornwall-Lebanon SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	45,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,862,430
8752 ARP ESSER Summer Programs	2,158
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	275,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
REVENUE FROM FEDERAL SOURCES	\$3,086,588
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	91,063,299

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$53,100,486	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,593,357</u>	
Total Approx. Tax Revenue:	\$54,693,843	
Approx. Tax Levy for Tax Rate Calculation:	\$56,211,405	
	Lebanon	Total

2021-22 Data		
a. Assessed Value	\$3,270,475,700	\$3,270,475,700
b. Real Estate Mills	16.0901	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,852,842,902	\$2,852,842,902
d. Assessed Value	\$3,364,038,722	\$3,364,038,722
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$52,622,281	\$52,622,281
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$52,622,281	\$52,622,281
(f Total * g)		
i. Base Mills Subject to Index	16.0901	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.22150%	97.22150%
k. Tax Levy Needed	\$56,211,405	\$56,211,405
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	16.7095	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$56,211,405	\$56,211,405
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,618,048
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$53,100,486
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$53,100,486	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,593,357</u>	
Total Approx. Tax Revenue:	\$54,693,843	
Approx. Tax Levy for Tax Rate Calculation:	\$56,211,405	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.7819	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,454,961	\$56,454,961
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,141.00	
Number of Homestead/Farmstead Properties	10472	10472
Median Assessed Value of Homestead Properties		\$161,900

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$53,100,486
Amount of Tax Relief for Homestead Exclusions	<u>\$1,593,357</u>
Total Approx. Tax Revenue:	\$54,693,843
Approx. Tax Levy for Tax Rate Calculation:	\$56,211,405
	Lebanon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,593,357	Lowering RE Tax Rate	\$0	\$1,593,357
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,593,357

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Lebanon	3,364,038,722	16.7095	56,211,405			97.22150%		
Totals:	3,364,038,722		56,211,405	-	1,593,357 =	54,618,048 X	97.22150% = 53,100,486	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
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	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,700,000	4,700,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	795,000	795,000	
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	
Total Current Act 511 Taxes – Proportional Assessments						5,495,000	5,495,000	
Total Act 511, Current Taxes							5,495,000	
Act 511 Tax Limit -->				2,852,842,902 X	12	34,234,115		
				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	<u>Current Real Estate Taxes</u>									
	Lebanon	16.0901	16.7095	3.85%	Yes	4.3%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	0.500%	-50.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,818,248
1200 Special Programs - Elementary / Secondary	13,605,665
1300 Vocational Education	2,253,631
1400 Other Instructional Programs - Elementary / Secondary	1,124,101
1500 Nonpublic School Programs	7,000
1600 Adult Education Programs	7,935
1700 Higher Education Programs for Secondary Students	400
Total Instruction	\$50,816,980
2000 Support Services	
2100 Support Services - Students	3,041,352
2200 Support Services - Instructional Staff	2,318,649
2300 Support Services - Administration	4,579,160
2400 Support Services - Pupil Health	1,480,764
2500 Support Services - Business	852,137
2600 Operation and Maintenance of Plant Services	6,598,412
2700 Student Transportation Services	3,642,463
2800 Support Services - Central	1,501,025
2900 Other Support Services	37,500
Total Support Services	\$24,051,462
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,221,531
3300 Community Services	68,293
Total Operation of Non-Instructional Services	\$1,289,824
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	170,525
Total Facilities Acquisition, Construction and Improvement Services	\$170,525
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,305,228
5200 Interfund Transfers - Out	1,076,830
5900 Budgetary Reserve	8,588,450
Total Other Expenditures and Financing Uses	\$14,970,508
Total Estimated Expenditures and Other Financing Uses	\$91,299,299

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,992,026
200 Personnel Services - Employee Benefits	10,195,713
300 Purchased Professional and Technical Services	303,660
400 Purchased Property Services	76,640
500 Other Purchased Services	1,048,600
600 Supplies	816,773
700 Property	382,500
800 Other Objects	2,336
Total Regular Programs - Elementary / Secondary	\$33,818,248
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,720,793
200 Personnel Services - Employee Benefits	2,332,910
300 Purchased Professional and Technical Services	4,157,884
500 Other Purchased Services	2,355,493
600 Supplies	37,830
800 Other Objects	755
Total Special Programs - Elementary / Secondary	\$13,605,665
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	392,493
200 Personnel Services - Employee Benefits	179,225
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	80
500 Other Purchased Services	1,644,043
600 Supplies	7,790
Total Vocational Education	\$2,253,631
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	567,500
200 Personnel Services - Employee Benefits	265,101
300 Purchased Professional and Technical Services	219,000
500 Other Purchased Services	67,800
600 Supplies	4,700
Total Other Instructional Programs - Elementary / Secondary	\$1,124,101
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	7,000
Total Nonpublic School Programs	\$7,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	6,118
200 Personnel Services - Employee Benefits	1,567
500 Other Purchased Services	250
Total Adult Education Programs	\$7,935
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	

<u>Description</u>	<u>Amount</u>
Total Higher Education Programs for Secondary Students	\$400
Total Instruction	\$50,816,980
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,816,562
200 Personnel Services - Employee Benefits	878,380
300 Purchased Professional and Technical Services	246,300
400 Purchased Property Services	1,700
500 Other Purchased Services	8,800
600 Supplies	89,010
800 Other Objects	600
Total Support Services - Students	\$3,041,352
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,228,549
200 Personnel Services - Employee Benefits	803,685
300 Purchased Professional and Technical Services	38,210
400 Purchased Property Services	4,650
500 Other Purchased Services	11,700
600 Supplies	231,855
Total Support Services - Instructional Staff	\$2,318,649
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,759,046
200 Personnel Services - Employee Benefits	1,432,309
300 Purchased Professional and Technical Services	181,430
400 Purchased Property Services	10,670
500 Other Purchased Services	73,165
600 Supplies	91,440
800 Other Objects	31,100
Total Support Services - Administration	\$4,579,160
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	559,728
200 Personnel Services - Employee Benefits	282,648
300 Purchased Professional and Technical Services	613,005
400 Purchased Property Services	1,420
500 Other Purchased Services	550
600 Supplies	23,413
Total Support Services - Pupil Health	\$1,480,764
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	496,739
200 Personnel Services - Employee Benefits	257,783
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	8,500
500 Other Purchased Services	11,150

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<u>Description</u>		<u>Amount</u>
600	Supplies	40,475
800	Other Objects	6,490
Total Support Services - Business		\$852,137
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,357,218
200	Personnel Services - Employee Benefits	1,533,052
300	Purchased Professional and Technical Services	91,536
400	Purchased Property Services	475,018
500	Other Purchased Services	382,346
600	Supplies	1,469,542
700	Property	288,200
800	Other Objects	1,500
Total Operation and Maintenance of Plant Services		\$6,598,412
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	33,371
200	Personnel Services - Employee Benefits	12,592
400	Purchased Property Services	200
500	Other Purchased Services	3,585,900
600	Supplies	10,200
800	Other Objects	200
Total Student Transportation Services		\$3,642,463
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	756,303
200	Personnel Services - Employee Benefits	417,389
300	Purchased Professional and Technical Services	4,000
400	Purchased Property Services	10,000
500	Other Purchased Services	51,475
600	Supplies	236,858
700	Property	24,000
800	Other Objects	1,000
Total Support Services - Central		\$1,501,025
2900 <u>Other Support Services</u>		
500	Other Purchased Services	37,500
Total Other Support Services		\$37,500
Total Support Services		\$24,051,462
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	861,409
200	Personnel Services - Employee Benefits	260,312
300	Purchased Professional and Technical Services	30,880
400	Purchased Property Services	16,400
500	Other Purchased Services	37,500
600	Supplies	4,730
800	Other Objects	10,300

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<u>Description</u>	<u>Amount</u>
Total Student Activities	\$1,221,531
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	31,500
200 Personnel Services - Employee Benefits	8,068
300 Purchased Professional and Technical Services	10,625
500 Other Purchased Services	100
600 Supplies	18,000
Total Community Services	\$68,293
Total Operation of Non-Instructional Services	\$1,289,824
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	170,525
Total Facilities Acquisition, Construction and Improvement Services	\$170,525
Total Facilities Acquisition, Construction and Improvement Services	\$170,525
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	348,620
900 Other Uses of Funds	4,956,608
Total Debt Service / Other Expenditures and Financing Uses	\$5,305,228
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,076,830
Total Interfund Transfers - Out	\$1,076,830
5900 <u>Budgetary Reserve</u>	
800 Other Objects	8,588,450
Total Budgetary Reserve	\$8,588,450
Total Other Expenditures and Financing Uses	\$14,970,508
TOTAL EXPENDITURES	\$91,299,299

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	23,600,000	23,364,000
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	3,500,000	3,225,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	500,000
Private Purpose Trust Fund	140,000	135,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	145,000	145,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,635,000	\$28,119,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$28,635,000	\$28,119,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	15,208,000	10,279,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	27,069	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	1,527,211	1,403,014
Total General Fund	\$16,762,280	\$11,682,014
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$16,762,280	\$11,682,014

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$16,762,280	\$11,682,014

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		89,577
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	59,718	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$59,718	\$89,577
2000 Support Services		
2100 Support Services - Students	2,440	3,661
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	\$2,440	\$3,661
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	\$62,158	\$93,238

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular Programs - Elementary / Secondary</u>			
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 Regular Programs - Elementary / Secondary			
1200 <u>Special Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			50,631
200 Personnel Services - Employee Benefits			31,764
300 Purchased Professional and Technical Services			419
400 Purchased Property Services			258
500 Other Purchased Services			314
600 Supplies			360
700 Property			
800 Other Objects			5,831
Total Special Programs - Elementary / Secondary			\$89,577
1300 <u>Vocational Education</u>			
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 Vocational Education			
1400 <u>Other Instructional Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries		33,754	
200 Personnel Services - Employee Benefits		21,176	
300 Purchased Professional and Technical Services		280	
400 Purchased Property Services		172	
500 Other Purchased Services		209	
600 Supplies		240	
700 Property			
800 Other Objects		3,887	
Total Other Instructional Programs - Elementary / Secondary		\$59,718	
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Nonpublic School Programs			
1600 <u>Adult Education Programs</u>			
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 Adult Education Programs			
1700 <u>Higher Education Programs for Secondary Students</u>			
500	Other Purchased Services		
600	Supplies		
Total Higher Education Programs for Secondary Students			
1800 <u>Pre-Kindergarten</u>			
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 Pre-Kindergarten			
Total Instruction		\$59,718	\$89,577
2000 Support Services			
2100 <u>Support Services - Students</u>			
100	Personnel Services - Salaries	1,438	2,157
200	Personnel Services - Employee Benefits	1,002	1,504
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		\$2,440	\$3,661
2200 <u>Support Services - Instructional Staff</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
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 <u>Support Services - Administration</u>		
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 <u>Support Services - Pupil Health</u>		
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 <u>Support Services - Business</u>		
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 - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
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 <u>Support Services - Central</u>		
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 <u>Other Support Services</u>		
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 Other Support Services		
Total Support Services	\$2,440	\$3,661
TOTAL EXPENDITURES	\$62,158	\$93,238

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$7,550	\$11,326
TOTAL REVENUES	\$7,550	\$11,326

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	1,346	2,019
7820 State Share of Retirement Contributions	6,204	9,307
Total Revenue from State Sources	\$7,550	\$11,326
TOTAL REVENUES	\$7,550	\$11,326

Account Description	Amounts
0810 Nonspendable Fund Balance	179,085
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,909,524
0850 Unassigned Fund Balance	6,695,478
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,605,002
5900 Budgetary Reserve	8,588,450
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,372,537