

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

6/29/2022  
Date

  
Secretary of the Board - Original Signature Required

6/29/2022  
Date

  
Chief School Administrator - Original Signature Required

29 June 2022  
Date

Brenda VanBuskirk  
Contact Person

(570)421-1990      Extn : 20340  
Telephone      Extension

bvanbuskirk@sburg.org  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Stroudsburg Area SD	COUNTY : Monroe	AUN : 120456003
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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	\$129369799
Ending Unassigned Fund Balance	\$8850764
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.84%

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 29 June 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 : Stroudsburg Area SD	County : Monroe	AUN Number : 120456003
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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**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$910,622.00 Function 2200, Object 200: \$942,177.00	Professional employees' tuition reimbursement is coded to 2270 240 making object 200 higher than expected
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$2,295,687.00 Function 2700, Object 200: \$2,480,237.00	Transportation employees are considered full time when working 5 hours daily and receive a rich health insurance package and defined PSERS retirement plan
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.	To be used for unexpected expenditures that may occur throughout the year.
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 to be used for technology, SACA development, curriculum development, and future projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is the anticipated deficit for 22-23

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,240,073
0840 Assigned Fund Balance	5,886,530
0850 Unassigned Fund Balance	7,883,516
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,010,119</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	80,051,001
7000 Revenue from State Sources	37,736,597
8000 Revenue from Federal Sources	9,012,900
9000 Other Financing Sources	25,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$126,825,498</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$145,835,617</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	69,371,016
6112 Interim Real Estate Taxes	257,742
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	4,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,485,950
6500 Earnings on Investments	33,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	900,982
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	122,311

**REVENUE FROM LOCAL SOURCES \$80,051,001**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	16,435,601
7112 Basic Education Funding-Social Security	1,968,363
7160 Tuition for Orphans Subsidy	155,000
7271 Special Education funds for School-Aged Pupils	3,492,368
7311 Pupil Transportation Subsidy	1,505,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	3,354,740
7505 Ready to Learn Block Grant	776,707
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7820 State Share of Retirement Contributions	8,633,818

**REVENUE FROM STATE SOURCES \$37,736,597**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,050,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	155,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	30,000
8517 NCLB, Title IV - 21st Century Schools	70,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	2,003,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,712,405
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,605,420
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	37,075
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$9,012,900</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
<b>OTHER FINANCING SOURCES</b>	<b>\$25,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>126,825,498</b>

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$69,371,016
Amount of Tax Relief for Homestead Exclusions	<u>\$3,354,740</u>
Total Approx. Tax Revenue:	\$72,725,756
Approx. Tax Levy for Tax Rate Calculation:	\$76,608,189

Monroe

Total

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<b>2021-22 Data</b>		
a. Assessed Value	\$2,809,013,848	\$2,809,013,848
b. Real Estate Mills	26.6070	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$2,362,350,432	\$2,362,350,432
d. Assessed Value	\$2,795,409,200	\$2,795,409,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$74,739,431	\$74,739,431
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$74,739,431	\$74,739,431
(f Total * g)		
i. Base Mills Subject to Index	26.6070	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.70000%	94.70000%
k. Tax Levy Needed	\$76,608,189	\$76,608,189
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>27.4050</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$76,608,189	\$76,608,189
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$73,253,449
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$69,371,016
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$69,371,016</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,354,740</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$72,725,756</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$76,608,189</b>

<b>Monroe</b>	<b>Total</b>
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8575	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$77,873,112	\$77,873,112
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$17,879.00	
Number of Homestead/Farmstead Properties	6931	6931
Median Assessed Value of Homestead Properties		\$163,340

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Act 1 Index (current): 4.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$69,371,016</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,354,740</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$72,725,756</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$76,608,189</b>

<b>Monroe</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,354,740	Lowering RE Tax Rate	\$0		\$3,354,740
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$3,354,740</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Monroe	2,795,409,200	27.4050	76,608,189			94.70000%	
<b>Totals:</b>	<b>2,795,409,200</b>		<b>76,608,189</b>	<b>3,354,740</b>	<b>73,253,449</b>	<b>94.70000%</b>	<b>69,371,016</b>

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	85,000
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 85,000 85,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,700,000	3,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
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 4,500,000 4,500,000**

**Total Act 511, Current Taxes 4,585,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,362,350,432</b>	<b>12</b>	<b>28,348,205</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Monroe	26.6070	27.4050	3.00%	Yes	4.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	55,283,093
1200 Special Programs - Elementary / Secondary	19,452,032
1300 Vocational Education	1,811,938
1400 Other Instructional Programs - Elementary / Secondary	250,000
1500 Nonpublic School Programs	7,850
<b>Total Instruction</b>	<b>\$76,804,913</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,000,794
2200 Support Services - Instructional Staff	2,199,952
2300 Support Services - Administration	7,725,859
2400 Support Services - Pupil Health	1,514,318
2500 Support Services - Business	998,467
2600 Operation and Maintenance of Plant Services	12,392,737
2700 Student Transportation Services	6,660,924
2800 Support Services - Central	1,231,800
2900 Other Support Services	35,000
<b>Total Support Services</b>	<b>\$36,759,851</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,521,818
3300 Community Services	27,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,548,818</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	14,256,217
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,256,217</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$129,369,799</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	28,041,136
200 Personnel Services - Employee Benefits	19,594,657
300 Purchased Professional and Technical Services	820,500
400 Purchased Property Services	296,600
500 Other Purchased Services	4,224,500
600 Supplies	1,425,200
700 Property	878,500
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$55,283,093</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,864,092
200 Personnel Services - Employee Benefits	6,234,740
300 Purchased Professional and Technical Services	3,607,000
400 Purchased Property Services	4,000
500 Other Purchased Services	2,683,800
600 Supplies	54,000
700 Property	2,000
800 Other Objects	2,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$19,452,032</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,811,938
<b>Total Vocational Education</b>	<b>\$1,811,938</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	145,000
500 Other Purchased Services	47,500
600 Supplies	7,500
700 Property	50,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$250,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	7,500
600 Supplies	350
<b>Total Nonpublic School Programs</b>	<b>\$7,850</b>
<b>Total Instruction</b>	<b>\$76,804,913</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,987,033
200 Personnel Services - Employee Benefits	1,534,711
300 Purchased Professional and Technical Services	456,500
600 Supplies	20,800
800 Other Objects	1,750
<b>Total Support Services - Students</b>	<b>\$4,000,794</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	910,622
200 Personnel Services - Employee Benefits	942,177
300 Purchased Professional and Technical Services	148,453
400 Purchased Property Services	15,250
500 Other Purchased Services	29,750
600 Supplies	151,200
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$2,199,952</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,551,529
200 Personnel Services - Employee Benefits	2,869,230
300 Purchased Professional and Technical Services	746,500
400 Purchased Property Services	2,500
500 Other Purchased Services	224,500
600 Supplies	286,100
700 Property	6,500
800 Other Objects	39,000
<b>Total Support Services - Administration</b>	<b>\$7,725,859</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	581,005
200 Personnel Services - Employee Benefits	537,413
300 Purchased Professional and Technical Services	374,500
400 Purchased Property Services	1,250
500 Other Purchased Services	250
600 Supplies	18,150
700 Property	500
800 Other Objects	1,250
<b>Total Support Services - Pupil Health</b>	<b>\$1,514,318</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	465,811
200 Personnel Services - Employee Benefits	396,156
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	7,000
500 Other Purchased Services	52,000
600 Supplies	11,000
700 Property	1,000
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$998,467</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	4,780,982
200 Personnel Services - Employee Benefits	3,658,055
300 Purchased Professional and Technical Services	176,500
400 Purchased Property Services	604,000
500 Other Purchased Services	381,700

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,540,000
700 Property	250,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$12,392,737</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,295,687
200 Personnel Services - Employee Benefits	2,480,237
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	122,250
500 Other Purchased Services	265,500
600 Supplies	654,250
700 Property	840,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$6,660,924</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	462,779
200 Personnel Services - Employee Benefits	348,021
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	46,500
500 Other Purchased Services	53,000
600 Supplies	175,000
700 Property	125,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,231,800</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	35,000
<b>Total Other Support Services</b>	<b>\$35,000</b>
<b>Total Support Services</b>	<b>\$36,759,851</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	814,664
200 Personnel Services - Employee Benefits	288,154
300 Purchased Professional and Technical Services	43,500
400 Purchased Property Services	56,000
500 Other Purchased Services	127,500
600 Supplies	151,500
700 Property	25,000
800 Other Objects	15,500
<b>Total Student Activities</b>	<b>\$1,521,818</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	12,000
600 Supplies	15,000
<b>Total Community Services</b>	<b>\$27,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,548,818</b>



<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,243,239
900 Other Uses of Funds	11,012,978
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$14,256,217</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,256,217</b>
<b>TOTAL EXPENDITURES</b>	<b>\$129,369,799</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	18,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,100,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$24,250,000</b>	<b>\$20,000,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,250,000</b>	<b>\$20,000,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	35,931,107	31,949,027
0520 Extended-Term Financing Agreements Payable	52,827,171	42,127,865
0530 Lease-Purchase Obligations	420,000	280,000
0540 Accumulated Compensated Absences	3,039,226	2,871,226
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,200,000	6,150,000
0599 Other Noncurrent Liabilities	178,000,000	180,000,000
<b>Total General Fund</b>	<b>\$276,417,504</b>	<b>\$263,378,118</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - § 690, §1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$276,417,504</b>	<b>\$263,378,118</b>



**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	3,000,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
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>\$3,250,000</b>	<b>\$3,250,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$279,667,504</b>	<b>\$266,628,118</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,240,073
0840 Assigned Fund Balance	1,374,981
0850 Unassigned Fund Balance	8,850,764
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,465,818</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,465,818</b>
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