

**FINAL GENERAL FUND BUDGET****Fiscal Year 2022-2023****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 06/14/2022**  
\_\_\_\_\_  
President of the Board - Original Signature Required6-14-2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6-14-2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/14/2022  
\_\_\_\_\_  
DateJames J Meyer  
\_\_\_\_\_  
Contact Person(724)446-7272 Extn :1012  
\_\_\_\_\_  
Telephone Extensionmeyerj@youghsd.net  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Yough SD	COUNTY : Westmoreland	AUN : 107658903
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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	\$36658578
Ending Unassigned Fund Balance	\$2390771
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.52%

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 6/14/2022
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b>  Yough SD	<b>County :</b>  Westmoreland	<b>AUN Number :</b>  107658903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b>  5-3-22
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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.	Future general operations and capital improvements

<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	140,307	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,488,659	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$2,488,659</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	14,817,215	
7000 Revenue from State Sources	19,242,252	
8000 Revenue from Federal Sources	2,501,223	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$36,560,690</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$39,049,349</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,886,988
6112 Interim Real Estate Taxes	259,945
6113 Public Utility Realty Taxes	13,620
6114 Payments in Lieu of Current Taxes - State / Local	1,569
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	1,940,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	856,500
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	447,873
6910 Rentals	16,800
6940 Tuition from Patrons	131,220
6960 Services Provided Other Local Governmental Units / LEAs	73,700
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,817,215</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,227,717
7112 Basic Education Funding-Social Security	638,266
7160 Tuition for Orphans Subsidy	60,458
7271 Special Education funds for School-Aged Pupils	1,623,496
7311 Pupil Transportation Subsidy	1,465,739
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,100
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	817,022
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	968,149
7505 Ready to Learn Block Grant	401,277
7820 State Share of Retirement Contributions	2,985,028
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,242,252</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	365,584
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,114
8517 NCLB, Title IV - 21st Century Schools	27,071
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	24,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,914,454
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,501,223</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,560,690</b>

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,886,988	
Amount of Tax Relief for Homestead Exclusions	<u>\$968,149</u>	
Total Approx. Tax Revenue:	\$11,855,137	
Approx. Tax Levy for Tax Rate Calculation:	\$12,801,832	
	Westmoreland	Total

2021-22 Data		
a. Assessed Value	\$138,065,650	\$138,065,650
b. Real Estate Mills	90.3410	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$887,559,922	\$887,559,922
d. Assessed Value	\$138,636,490	\$138,636,490
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,472,989	\$12,472,989
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,472,989	\$12,472,989
(f Total * g)		
i. Base Mills Subject to Index	90.3410	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$12,801,832	\$12,801,832
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	92.3410	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,801,832	\$12,801,832
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,833,683
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,886,988
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,886,988	
Amount of Tax Relief for Homestead Exclusions	<u>\$968,149</u>	
Total Approx. Tax Revenue:	\$11,855,137	
Approx. Tax Levy for Tax Rate Calculation:	\$12,801,832	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	94.4966	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,100,677	\$13,100,677
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	\$2,341.00	
Number of Homestead/Farmstead Properties	4504	4504
Median Assessed Value of Homestead Properties		\$14,775

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,886,988
Amount of Tax Relief for Homestead Exclusions	<u>\$968,149</u>
Total Approx. Tax Revenue:	\$11,855,137
Approx. Tax Levy for Tax Rate Calculation:	\$12,801,832
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$968,149	Lowering RE Tax Rate	\$0	\$968,149
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$968,149

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>		
Westmoreland	138,636,490	92.3410	12,801,832			92.00000%		
<b>Totals:</b>	<b>138,636,490</b>		<b>12,801,832</b>	-	968,149 =	11,833,683 X	92.00000% = 10,886,988	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			27,000	
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			\$5.00	\$0.00	27,000	27,000	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00	29,000	29,000	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	24,000	24,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>80,000</b>	<b>80,000</b>	
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%	1,790,000	1,790,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	150,000	150,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>1,940,000</b>	<b>1,940,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>2,020,000</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>887,559,922 X</b>	<b>12</b>	<b>10,650,719</b>		
				<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>		

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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> Westmoreland	90.3410	92.3410	2.22%	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%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$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	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,184,958
1200 Special Programs - Elementary / Secondary	3,703,441
1300 Vocational Education	1,576,100
1400 Other Instructional Programs - Elementary / Secondary	99,442
1500 Nonpublic School Programs	3,556
<b>Total Instruction</b>	<b>\$20,567,497</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,187,179
2200 Support Services - Instructional Staff	879,958
2300 Support Services - Administration	2,211,844
2400 Support Services - Pupil Health	389,748
2500 Support Services - Business	503,097
2600 Operation and Maintenance of Plant Services	3,542,498
2700 Student Transportation Services	2,704,857
2800 Support Services - Central	852,577
2900 Other Support Services	7,164
<b>Total Support Services</b>	<b>\$12,278,922</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	922,274
3300 Community Services	3,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$926,174</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,885,985
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,885,985</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,658,578</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	7,935,263
200 Personnel Services - Employee Benefits	5,411,985
300 Purchased Professional and Technical Services	261,200
400 Purchased Property Services	7,550
500 Other Purchased Services	747,410
600 Supplies	810,032
700 Property	3,398
800 Other Objects	8,120
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,184,958</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,406,805
200 Personnel Services - Employee Benefits	1,044,282
300 Purchased Professional and Technical Services	466,080
500 Other Purchased Services	764,258
600 Supplies	18,666
800 Other Objects	3,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,703,441</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	439,995
200 Personnel Services - Employee Benefits	252,006
400 Purchased Property Services	7,500
500 Other Purchased Services	837,576
600 Supplies	36,852
700 Property	2,171
<b>Total Vocational Education</b>	<b>\$1,576,100</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	44,000
200 Personnel Services - Employee Benefits	18,882
500 Other Purchased Services	36,560
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$99,442</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,450
600 Supplies	106
<b>Total Nonpublic School Programs</b>	<b>\$3,556</b>
<b>Total Instruction</b>	<b>\$20,567,497</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	687,240
200 Personnel Services - Employee Benefits	434,671
300 Purchased Professional and Technical Services	52,700
500 Other Purchased Services	3,130
600 Supplies	7,627

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,811
<b>Total Support Services - Students</b>	<b>\$1,187,179</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	469,754
200 Personnel Services - Employee Benefits	340,933
300 Purchased Professional and Technical Services	25,025
400 Purchased Property Services	500
500 Other Purchased Services	14,278
600 Supplies	19,483
700 Property	9,050
800 Other Objects	935
<b>Total Support Services - Instructional Staff</b>	<b>\$879,958</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,270,651
200 Personnel Services - Employee Benefits	782,312
300 Purchased Professional and Technical Services	66,154
400 Purchased Property Services	1,900
500 Other Purchased Services	19,385
600 Supplies	41,090
800 Other Objects	30,352
<b>Total Support Services - Administration</b>	<b>\$2,211,844</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	193,036
200 Personnel Services - Employee Benefits	147,544
300 Purchased Professional and Technical Services	32,800
400 Purchased Property Services	958
500 Other Purchased Services	700
600 Supplies	14,410
800 Other Objects	300
<b>Total Support Services - Pupil Health</b>	<b>\$389,748</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	267,848
200 Personnel Services - Employee Benefits	172,767
300 Purchased Professional and Technical Services	32,135
400 Purchased Property Services	2,074
500 Other Purchased Services	10,115
600 Supplies	9,800
800 Other Objects	8,358
<b>Total Support Services - Business</b>	<b>\$503,097</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	920,963
200 Personnel Services - Employee Benefits	659,237
300 Purchased Professional and Technical Services	26,400
400 Purchased Property Services	293,831
500 Other Purchased Services	78,897

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,562,890
800 Other Objects	280
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,542,498</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,404,857
600 Supplies	300,000
<b>Total Student Transportation Services</b>	<b>\$2,704,857</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	192,083
200 Personnel Services - Employee Benefits	145,332
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	145,746
500 Other Purchased Services	56,997
600 Supplies	122,566
700 Property	180,249
800 Other Objects	2,604
<b>Total Support Services - Central</b>	<b>\$852,577</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	7,164
<b>Total Other Support Services</b>	<b>\$7,164</b>
<b>Total Support Services</b>	<b>\$12,278,922</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	401,951
200 Personnel Services - Employee Benefits	183,857
300 Purchased Professional and Technical Services	67,540
400 Purchased Property Services	13,500
500 Other Purchased Services	135,130
600 Supplies	103,093
700 Property	9,200
800 Other Objects	8,003
<b>Total Student Activities</b>	<b>\$922,274</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	3,900
<b>Total Community Services</b>	<b>\$3,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$926,174</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	890,985
900 Other Uses of Funds	1,995,000



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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,885,985
Total Other Expenditures and Financing Uses	\$2,885,985
TOTAL EXPENDITURES	\$36,658,578

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**Cash and Short-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
General Fund	5,400,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	420,000	200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	270,000	290,000
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 Cash and Short-Term Investments</b>	<b>\$6,090,000</b>	<b>\$5,490,000</b>

**Long-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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	\$6,090,000	\$5,490,000

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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	30,165,000	28,325,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	805,000	822,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,587,039	9,700,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$39,557,039</b>	<b>\$38,847,000</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		

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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
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>\$39,557,039</b>	<b>\$38,847,000</b>



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<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	\$39,557,039	\$38,847,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	140,307
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,390,771
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,390,771
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,531,078