

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

_____
President of the Board - Original Signature Required

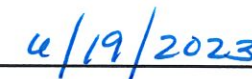
Date

_____
Secretary of the Board - Original Signature Required

Date

_____
Chief School Administrator - Original Signature Required

Date



Patricia L Dellinger

Contact Person

(724)523-5497

Extn :1005

Telephone

Extension

pdellinger@jeannette.k12.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Jeannette City SD	Westmoreland	107654103

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 2023-2024 (compared to 2022-2023)?

Yes

No

☐
☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$22549222
Ending Unassigned Fund Balance	\$4959821
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	21.99%

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

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Jeannette City SD	County : Westmoreland	AUN Number : 107654103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$721,781.41 C x 2%: \$15,845.90</p>	
1780	<p>Tax Data: Amount for 2023-24 State Property Tax Reduction Allocation has been changed. Provide a justification.</p> <p>User entered amount for 7340: \$792,295.00 Pre-loaded amount for 7340: \$792,494.00</p>	
2300	<p>Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.</p> <p>7340 LEA Amount: \$792,295.00 7340 PDE Amount: \$792,494.00</p>	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unanticipated expenditures that may occur during the year and for federal programs' expenditures not yet finalized.
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 enable the district to better manage fluctuations in revenues and expenditures from year to year and provide for future expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance committed by the school board to address future PSERS liabilities and deferred maintenance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned/designated by the school board for Budgetary Reserve and Capital Projects.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	774,388
840 Assigned Fund Balance	263,020
850 Unassigned Fund Balance	4,594,592
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,632,000</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	5,871,825
7000 Revenue from State Sources	15,344,157
3000 Revenue from Federal Sources	1,698,469
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,914,451</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,546,451</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,965,325
6113 Public Utility Realty Taxes	5,500
6114 Payments in Lieu of Current Taxes - State / Local	13,500
6120 Current Per Capita Taxes, Section 679	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	43,000
6150 Current Act 511 Taxes - Proportional Assessments	895,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	460,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	276,500
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	10,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$5,871,825
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,000,000
7112 Basic Education Funding-Social Security	383,235
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,300,000
7311 Pupil Transportation Subsidy	440,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	792,295
7360 Safe Schools	115,017
7505 Ready to Learn Block Grant	247,552
7820 State Share of Retirement Contributions	1,808,058
REVENUE FROM STATE SOURCES	\$15,344,157
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	860,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,000
8517 Title IV - 21st Century Schools	70,500
8732 ARRA - Qualified School Construction Bonds (QSCB)	78,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	537,000
8752 ARP ESSER Summer Programs	50,000
8753 ARP ESSER Afterschool Programs	15,969
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,698,469
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,914,451

UN: 107654103 Jeannette City SD

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

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Page - 1 of 3

ct 1 Index (current): 6.0%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$3,965,325
mount of Tax Relief for Homestead Exclusions	<u>\$792,295</u>
otal Approx. Tax Revenue:	\$4,757,620
pprox. Tax Levy for Tax Rate Calculation:	\$5,298,346

Westmoreland

Total

2022-23 Data

a. Assessed Value	\$58,888,830	\$58,888,830
b. Real Estate Mills	89.0000	

I. 2023-24 Data

c. 2021 STEB Market Value	\$288,534,745	\$288,534,745
d. Assessed Value	\$59,531,980	\$59,531,980
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy	\$5,241,106	\$5,241,106
(a * b)		

2023-24 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,241,106	\$5,241,106
(f Total * g)		
i. Base Mills Subject to Index	89.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$5,298,346	\$5,298,346
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	89.0000	
(k / d * 1000)		

III.

m. Tax Levy Generated by Mills	\$5,298,346	\$5,298,346
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,506,051
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,965,325
(n * Est. Pct. Collection)		

ct 1 Index (current): 6.0%

alculation Method:	Rate	
pprox. Tax Revenue from RE Taxes:	\$3,965,325	
mount of Tax Relief for Homestead Exclusions	<u>\$792,295</u>	
otal Approx. Tax Revenue:	\$4,757,620	
pprox. Tax Levy for Tax Rate Calculation:	\$5,298,346	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index	94.3400	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$5,616,247	\$5,616,247
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$391.06	
Number of Homestead/Farmstead Properties	2026	2026
Median Assessed Value of Homestead Properties		\$11,625

ct 1 Index (current): 6.0%

Calculation Method:	Rate			
pprox. Tax Revenue from RE Taxes:	\$3,965,325			
mount of Tax Relief for Homestead Exclusions	<u>\$792,295</u>			
otal Approx. Tax Revenue:	\$4,757,620			
pprox. Tax Levy for Tax Rate Calculation:	\$5,298,346			
	Westmoreland		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$792,295	Lowering RE Tax Rate	\$0	\$792,295
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$792,295

CODE

0111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Westmoreland	59,531,980	89.0000	5,298,346			88.00000%	
Totals:	59,531,980		5,298,346	- 792,295	= 4,506,051	X 88.00000%	= 3,965,325

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00		13,000
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	26,000 26,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	17,000 17,000
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			43,000 43,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	775,000 775,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0 0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000 120,000
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			895,000 895,000
Total Act 511, Current Taxes			938,000
Act 511 Tax Limit -->	288,534,745	X	12 3,462,417
	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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Westmoreland	89.0000	89.0000	0.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

EA : 107654103 Jeannette City SD

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Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,692,001
1200 Special Programs - Elementary / Secondary	3,746,063
1300 Vocational Education	350,000
1400 Other Instructional Programs - Elementary / Secondary	240,288
1500 Nonpublic School Programs	25,000
Total Instruction	\$13,053,352
000 Support Services	
2100 Support Services - Students	614,706
2200 Support Services - Instructional Staff	346,381
2300 Support Services - Administration	1,124,610
2400 Support Services - Pupil Health	299,029
2500 Support Services - Business	400,079
2600 Operation and Maintenance of Plant Services	1,858,062
2700 Student Transportation Services	1,251,310
2800 Support Services - Central	601,915
2900 Other Support Services	2,400
Total Support Services	\$6,498,492
000 Operation of Non-Instructional Services	
3200 Student Activities	485,978
3300 Community Services	13,100
Total Operation of Non-Instructional Services	\$499,078
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,000
5200 Interfund Transfers - Out	1,901,800
5900 Budgetary Reserve	594,500
Total Other Expenditures and Financing Uses	\$2,497,300
Total Estimated Expenditures and Other Financing Uses	\$22,549,222

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,193,000
200 Personnel Services - Employee Benefits	2,974,651
300 Purchased Professional and Technical Services	423,300
400 Purchased Property Services	10,550
500 Other Purchased Services	842,100
600 Supplies	233,150
700 Property	12,600
800 Other Objects	2,650
Total Regular Programs - Elementary / Secondary	\$8,692,001
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,025,000
200 Personnel Services - Employee Benefits	689,563
300 Purchased Professional and Technical Services	363,600
500 Other Purchased Services	1,647,600
600 Supplies	14,300
700 Property	6,000
Total Special Programs - Elementary / Secondary	\$3,746,063
1300 <u>Vocational Education</u>	
500 Other Purchased Services	350,000
Total Vocational Education	\$350,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,500
200 Personnel Services - Employee Benefits	9,788
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	191,000
Total Other Instructional Programs - Elementary / Secondary	\$240,288
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,000
Total Nonpublic School Programs	\$25,000
Total Instruction	\$13,053,352
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	340,900
200 Personnel Services - Employee Benefits	197,856
300 Purchased Professional and Technical Services	66,950
500 Other Purchased Services	950
600 Supplies	6,650
800 Other Objects	1,400
Total Support Services - Students	\$614,706
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	169,000

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	128,031
300 Purchased Professional and Technical Services	10,800
500 Other Purchased Services	3,800
600 Supplies	34,350
800 Other Objects	400
Total Support Services - Instructional Staff	\$346,381
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	523,600
200 Personnel Services - Employee Benefits	364,160
300 Purchased Professional and Technical Services	106,200
400 Purchased Property Services	39,000
500 Other Purchased Services	40,150
600 Supplies	30,100
700 Property	2,000
800 Other Objects	19,400
Total Support Services - Administration	\$1,124,610
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	111,500
200 Personnel Services - Employee Benefits	87,629
300 Purchased Professional and Technical Services	91,000
400 Purchased Property Services	300
500 Other Purchased Services	300
600 Supplies	8,200
800 Other Objects	100
Total Support Services - Pupil Health	\$299,029
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	176,400
200 Personnel Services - Employee Benefits	137,479
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	7,500
500 Other Purchased Services	5,100
600 Supplies	28,100
800 Other Objects	500
Total Support Services - Business	\$400,079
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	592,000
200 Personnel Services - Employee Benefits	399,562
300 Purchased Professional and Technical Services	127,000
400 Purchased Property Services	127,650
500 Other Purchased Services	99,300
600 Supplies	462,500
700 Property	50,000
800 Other Objects	50
Total Operation and Maintenance of Plant Services	\$1,858,062
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	23,100
200 Personnel Services - Employee Benefits	15,210
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	1,153,000
Total Student Transportation Services	\$1,251,310
2800 Support Services - Central	
100 Personnel Services - Salaries	246,900
200 Personnel Services - Employee Benefits	164,715
300 Purchased Professional and Technical Services	43,100
400 Purchased Property Services	40,000
500 Other Purchased Services	60,700
600 Supplies	35,900
700 Property	10,000
800 Other Objects	600
Total Support Services - Central	\$601,915
2900 Other Support Services	
500 Other Purchased Services	2,400
Total Other Support Services	\$2,400
Total Support Services	\$6,498,492
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	212,400
200 Personnel Services - Employee Benefits	60,678
300 Purchased Professional and Technical Services	38,100
400 Purchased Property Services	11,500
500 Other Purchased Services	84,650
600 Supplies	43,550
700 Property	20,000
800 Other Objects	15,100
Total Student Activities	\$485,978
3300 Community Services	
600 Supplies	9,100
800 Other Objects	4,000
Total Community Services	\$13,100
Total Operation of Non-Instructional Services	\$499,078
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,901,800
Total Interfund Transfers - Out	\$1,901,800
5900 <u>Budgetary Reserve</u>	
800 Other Objects	594,500
Total Budgetary Reserve	\$594,500
Total Other Expenditures and Financing Uses	\$2,497,300
TOTAL EXPENDITURES	\$22,549,222

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	6,000,000	6,600,000
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	1,050,000	1,100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,140,000	\$7,790,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

<u>ong-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
otal Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,140,000	\$7,790,000

<u>ong-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	14,970,000	13,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations	504,413	403,531
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,374,413	\$18,093,531
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>ong-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

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

Total Internal Service Fund

<u>ong-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$19,374,413	\$18,093,531

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$19,374,413	\$18,093,531

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jeannette City SD	COUNTY : Westmoreland	AUN : 107654103
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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 2023-2024 (compared to 2022-2023)?

Yes ☐
No ☒


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$22414675
Ending Unassigned Fund Balance	\$5182892
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	23.12%

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 6/19/2023
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Jeannette City SD	County : Westmoreland	AUN Number : 107654103
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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 <div style="text-align: center;">5/15/2023</div>
--	--

DUE DATE: IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unanticipated expenditures that may occur during the year and for federal programs' expenditures not yet finalized.
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 enable the district to better manage fluctuations in revenues and expenditures from year to year and provide for future expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance committed by the school board to address future PSERS liabilities and deferred maintenance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned/designated by the school board for Budgetary Reserve and Capital Projects.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	774,388
0840 Assigned Fund Balance	263,020
0850 Unassigned Fund Balance	4,594,592
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,632,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,871,650
7000 Revenue from State Sources	15,344,356
8000 Revenue from Federal Sources	1,698,469
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,914,475</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,546,475</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,965,150
6113 Public Utility Realty Taxes	5,500
6114 Payments in Lieu of Current Taxes - State / Local	13,500
6120 Current Per Capita Taxes, Section 679	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	43,000
6150 Current Act 511 Taxes - Proportional Assessments	895,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	460,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	276,500
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	10,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$5,871,650
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,000,000
7112 Basic Education Funding-Social Security	383,235
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,300,000
7311 Pupil Transportation Subsidy	440,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	792,494
7360 Safe Schools	115,017
7505 Ready to Learn Block Grant	247,552
7820 State Share of Retirement Contributions	1,808,058
REVENUE FROM STATE SOURCES	\$15,344,356
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	860,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,000
8517 Title IV - 21st Century Schools	70,500
8732 ARRA - Qualified School Construction Bonds (QSCB)	78,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	537,000
8752 ARP ESSER Summer Programs	50,000
8753 ARP ESSER Afterschool Programs	15,969
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,698,469
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,914,475

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,965,150	
Amount of Tax Relief for Homestead Exclusions	<u>\$792,494</u>	
Total Approx. Tax Revenue:	\$4,757,644	
Approx. Tax Levy for Tax Rate Calculation:	\$5,298,346	
	Westmoreland	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$58,888,830	\$58,888,830
b. Real Estate Mills	89.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$288,534,745	\$288,534,745
d. Assessed Value	\$59,531,980	\$59,531,980
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,241,106	\$5,241,106
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,241,106	\$5,241,106
(f Total * g)		
i. Base Mills Subject to Index	89.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$5,298,346	\$5,298,346
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	89.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,298,346	\$5,298,346
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,505,852
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,965,150
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,965,150	
Amount of Tax Relief for Homestead Exclusions	<u>\$792,494</u>	
Total Approx. Tax Revenue:	\$4,757,644	
Approx. Tax Levy for Tax Rate Calculation:	\$5,298,346	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	94.3400	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,616,247	\$5,616,247
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	\$4,408.00	
Number of Homestead/Farmstead Properties	2026	2026
Median Assessed Value of Homestead Properties		\$11,625

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,965,150
Amount of Tax Relief for Homestead Exclusions	<u>\$792,494</u>
Total Approx. Tax Revenue:	\$4,757,644
Approx. Tax Levy for Tax Rate Calculation:	\$5,298,346
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$792,494	Lowering RE Tax Rate	\$0	\$792,494
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$792,494

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Westmoreland	59,531,980	89.0000	5,298,346				88.00000%	
Totals:	59,531,980		5,298,346	-	792,494	=	4,505,852 X	88.00000% = 3,965,150
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	13,000			
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			\$10.00	\$0.00	26,000	26,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	17,000	17,000	
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						43,000	43,000	
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%	775,000	775,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000	
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						895,000	895,000	
Total Act 511, Current Taxes							938,000	
Act 511 Tax Limit -->				288,534,745	X	12	3,462,417	
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Westmoreland	89.0000	89.0000	0.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,692,001
1200 Special Programs - Elementary / Secondary	3,746,063
1300 Vocational Education	350,000
1400 Other Instructional Programs - Elementary / Secondary	240,288
1500 Nonpublic School Programs	25,000
Total Instruction	\$13,053,352
2000 Support Services	
2100 Support Services - Students	614,706
2200 Support Services - Instructional Staff	346,381
2300 Support Services - Administration	1,124,610
2400 Support Services - Pupil Health	299,029
2500 Support Services - Business	400,079
2600 Operation and Maintenance of Plant Services	1,858,078
2700 Student Transportation Services	1,251,310
2800 Support Services - Central	601,915
2900 Other Support Services	2,400
Total Support Services	\$6,498,508
3000 Operation of Non-Instructional Services	
3200 Student Activities	485,978
3300 Community Services	13,100
Total Operation of Non-Instructional Services	\$499,078
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,000
5200 Interfund Transfers - Out	1,901,800
5900 Budgetary Reserve	594,500
Total Other Expenditures and Financing Uses	\$2,497,300
Total Estimated Expenditures and Other Financing Uses	\$22,549,238

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,193,000
200 Personnel Services - Employee Benefits		2,974,651
300 Purchased Professional and Technical Services		423,300
400 Purchased Property Services		10,550
500 Other Purchased Services		842,100
600 Supplies		233,150
700 Property		12,600
800 Other Objects		2,650
Total Regular Programs - Elementary / Secondary		\$8,692,001
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,025,000
200 Personnel Services - Employee Benefits		689,563
300 Purchased Professional and Technical Services		363,600
500 Other Purchased Services		1,647,600
600 Supplies		14,300
700 Property		6,000
Total Special Programs - Elementary / Secondary		\$3,746,063
1300 <u>Vocational Education</u>		
500 Other Purchased Services		350,000
Total Vocational Education		\$350,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		23,500
200 Personnel Services - Employee Benefits		9,788
300 Purchased Professional and Technical Services		16,000
500 Other Purchased Services		191,000
Total Other Instructional Programs - Elementary / Secondary		\$240,288
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		25,000
Total Nonpublic School Programs		\$25,000
Total Instruction		\$13,053,352
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		340,900
200 Personnel Services - Employee Benefits		197,856
300 Purchased Professional and Technical Services		66,950
500 Other Purchased Services		950
600 Supplies		6,650
800 Other Objects		1,400
Total Support Services - Students		\$614,706
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		169,000

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	128,031
300	Purchased Professional and Technical Services	10,800
500	Other Purchased Services	3,800
600	Supplies	34,350
800	Other Objects	400
Total Support Services - Instructional Staff		\$346,381
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	523,600
200	Personnel Services - Employee Benefits	364,160
300	Purchased Professional and Technical Services	106,200
400	Purchased Property Services	39,000
500	Other Purchased Services	40,150
600	Supplies	30,100
700	Property	2,000
800	Other Objects	19,400
Total Support Services - Administration		\$1,124,610
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	111,500
200	Personnel Services - Employee Benefits	87,629
300	Purchased Professional and Technical Services	91,000
400	Purchased Property Services	300
500	Other Purchased Services	300
600	Supplies	8,200
800	Other Objects	100
Total Support Services - Pupil Health		\$299,029
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	176,400
200	Personnel Services - Employee Benefits	137,479
300	Purchased Professional and Technical Services	45,000
400	Purchased Property Services	7,500
500	Other Purchased Services	5,100
600	Supplies	28,100
800	Other Objects	500
Total Support Services - Business		\$400,079
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	592,000
200	Personnel Services - Employee Benefits	399,578
300	Purchased Professional and Technical Services	127,000
400	Purchased Property Services	127,650
500	Other Purchased Services	99,300
600	Supplies	462,500
700	Property	50,000
800	Other Objects	50
Total Operation and Maintenance of Plant Services		\$1,858,078
2700 <u>Student Transportation Services</u>		

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Description	Amount
100 Personnel Services - Salaries	23,100
200 Personnel Services - Employee Benefits	15,210
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	1,153,000
Total Student Transportation Services	\$1,251,310
2800 Support Services - Central	
100 Personnel Services - Salaries	246,900
200 Personnel Services - Employee Benefits	164,715
300 Purchased Professional and Technical Services	43,100
400 Purchased Property Services	40,000
500 Other Purchased Services	60,700
600 Supplies	35,900
700 Property	10,000
800 Other Objects	600
Total Support Services - Central	\$601,915
2900 Other Support Services	
500 Other Purchased Services	2,400
Total Other Support Services	\$2,400
Total Support Services	\$6,498,508
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	212,400
200 Personnel Services - Employee Benefits	60,678
300 Purchased Professional and Technical Services	38,100
400 Purchased Property Services	11,500
500 Other Purchased Services	84,650
600 Supplies	43,550
700 Property	20,000
800 Other Objects	15,100
Total Student Activities	\$485,978
3300 Community Services	
600 Supplies	9,100
800 Other Objects	4,000
Total Community Services	\$13,100
Total Operation of Non-Instructional Services	\$499,078
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,901,800
Total Interfund Transfers - Out	\$1,901,800
5900 <u>Budgetary Reserve</u>	
800 Other Objects	594,500
Total Budgetary Reserve	\$594,500
Total Other Expenditures and Financing Uses	\$2,497,300
TOTAL EXPENDITURES	\$22,549,238

LEA : 107654103 Jeannette City SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	6,000,000	6,600,000
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	1,050,000	1,100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,140,000	\$7,790,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

LEA : 107654103 Jeannette City SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,140,000	\$7,790,000

LEA : 107654103 Jeannette City SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	14,970,000	13,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations	504,413	403,531
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,374,413	\$18,093,531
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$19,374,413	\$18,093,531

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$19,374,413	\$18,093,531

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	774,388
0840 Assigned Fund Balance	263,020
0850 Unassigned Fund Balance	4,959,829
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,997,237
5900 Budgetary Reserve	594,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,591,737