

## 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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Dale Kirsch

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Telephone

Extension

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022 )?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

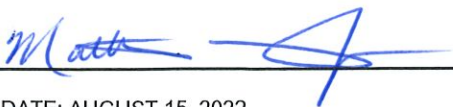
Total Budgeted Expenditures	\$24070529
Ending Unassigned Fund Balance	\$1911043
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.93%

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 6/21/22
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DUE DATE: AUGUST 15, 2022

# FOR PUBLIC INSPECTION OF 2022-2023 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  6/20/2022
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds reserved for unforeseen expenditures during the 2022-23 fiscal year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance for future budget obligations.
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>
<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	369,388
0840 Assigned Fund Balance	263,020
0850 Unassigned Fund Balance	3,736,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,368,408</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,754,861
7000 Revenue from State Sources	13,674,290
8000 Revenue from Federal Sources	2,423,231
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$21,852,382</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$26,220,790</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,855,011
6113 Public Utility Realty Taxes	5,400
6114 Payments in Lieu of Current Taxes - State / Local	13,500
6120 Current Per Capita Taxes, Section 679	13,250
6140 Current Act 511 Taxes - Flat Rate Assessments	43,750
6150 Current Act 511 Taxes - Proportional Assessments	810,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	421,400
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	14,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	311,117
6910 Rentals	108,000
6920 Contributions and Donations from Private Sources	17,000
6980 Revenue from Community Services Activities	5,500
6990 Refunds and Other Miscellaneous Revenue	131,683
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,754,861</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,793,177
7112 Basic Education Funding-Social Security	340,910
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,148,467
7311 Pupil Transportation Subsidy	430,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	185,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,375
7340 State Property Tax Reduction Allocation	792,509
7505 Ready to Learn Block Grant	247,552
7820 State Share of Retirement Contributions	1,692,300
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,674,290</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	873,483
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	79,547
8517 NCLB, Title IV - 21st Century Schools	80,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	78,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	178,561

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,028,711
8751 ARP ESSER Learning Loss	51,278
8752 ARP ESSER Summer Programs	22,151
8753 ARP ESSER Afterschool Programs	18,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	12,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,423,231</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>21,852,382</b>

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,855,011	
Amount of Tax Relief for Homestead Exclusions	<del>\$792,509</del>	
Total Approx. Tax Revenue:	\$4,647,520	
Approx. Tax Levy for Tax Rate Calculation:	\$5,241,106	
	Westmoreland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$59,228,720	\$59,228,720
b. Real Estate Mills	88.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$290,169,664	\$290,169,664
d. Assessed Value	\$58,888,830	\$58,888,830
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,212,127	\$5,212,127
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,212,127	\$5,212,127
(f Total * g)		
i. Base Mills Subject to Index	88.0000	
(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	86.65678%	86.65678%
k. Tax Levy Needed	\$5,241,106	\$5,241,106
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	89.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,241,106	\$5,241,106
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,448,597
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,855,011
(n * Est. Pct. Collection)		
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Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,855,011	
Amount of Tax Relief for Homestead Exclusions	<u>\$792,509</u>	
Total Approx. Tax Revenue:	\$4,647,520	
Approx. Tax Levy for Tax Rate Calculation:	\$5,241,106	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	92.4000	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,441,328	\$5,441,328
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	\$4,341.43	
Number of Homestead/Farmstead Properties	2057	2057
Median Assessed Value of Homestead Properties		\$11,570

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,855,011
Amount of Tax Relief for Homestead Exclusions	<u>\$792,509</u>
Total Approx. Tax Revenue:	\$4,647,520
Approx. Tax Levy for Tax Rate Calculation:	\$5,241,106
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$792,509	Lowering RE Tax Rate	\$0	\$792,509
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$792,509

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	58,888,830	89.0000	5,241,106				86.65678%		
Totals:	58,888,830		5,241,106	-	792,509	=	4,448,597	X	86.65678% = 3,855,011
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00		13,250			
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	26,750	26,750	
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							43,750	43,750	
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%	725,000	725,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	85,000	85,000	
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							810,000	810,000	
Total Act 511, Current Taxes								853,750	
Act 511 Tax Limit -->						290,169,664	X	12	3,482,036
						Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Westmoreland	88.0000	89.0000	1.14%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,914,626
1200 Special Programs - Elementary / Secondary	2,922,406
1300 Vocational Education	577,873
1400 Other Instructional Programs - Elementary / Secondary	201,568
1500 Nonpublic School Programs	20,000
<b>Total Instruction</b>	<b>\$12,636,473</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	564,033
2200 Support Services - Instructional Staff	399,223
2300 Support Services - Administration	1,222,061
2400 Support Services - Pupil Health	223,658
2500 Support Services - Business	348,462
2600 Operation and Maintenance of Plant Services	1,799,464
2700 Student Transportation Services	1,130,804
2800 Support Services - Central	787,504
2900 Other Support Services	5,500
<b>Total Support Services</b>	<b>\$6,480,709</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	489,870
3300 Community Services	4,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$493,870</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,114,082
5200 Interfund Transfers - Out	1,003,000
5900 Budgetary Reserve	592,395
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,709,477</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,320,529</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	3,928,235
200 Personnel Services - Employee Benefits	2,853,613
300 Purchased Professional and Technical Services	371,610
400 Purchased Property Services	9,550
500 Other Purchased Services	1,456,800
600 Supplies	283,844
700 Property	8,624
800 Other Objects	2,350
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,914,626</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,051,201
200 Personnel Services - Employee Benefits	667,860
300 Purchased Professional and Technical Services	363,100
400 Purchased Property Services	600
500 Other Purchased Services	815,975
600 Supplies	16,570
700 Property	7,000
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,922,406</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	134,619
200 Personnel Services - Employee Benefits	98,661
400 Purchased Property Services	1,400
500 Other Purchased Services	335,091
600 Supplies	4,110
700 Property	3,992
<b>Total Vocational Education</b>	<b>\$577,873</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,080
200 Personnel Services - Employee Benefits	15,488
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	122,500
600 Supplies	3,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$201,568</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	20,000
<b>Total Nonpublic School Programs</b>	<b>\$20,000</b>
<b>Total Instruction</b>	<b>\$12,636,473</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	260,122
200 Personnel Services - Employee Benefits	153,666

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	143,150
500 Other Purchased Services	450
600 Supplies	5,762
800 Other Objects	883
<b>Total Support Services - Students</b>	<b>\$564,033</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	178,508
200 Personnel Services - Employee Benefits	124,312
300 Purchased Professional and Technical Services	67,713
400 Purchased Property Services	2,500
500 Other Purchased Services	1,850
600 Supplies	23,740
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>\$399,223</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	584,092
200 Personnel Services - Employee Benefits	393,329
300 Purchased Professional and Technical Services	105,700
400 Purchased Property Services	37,350
500 Other Purchased Services	43,850
600 Supplies	30,000
700 Property	2,690
800 Other Objects	25,050
<b>Total Support Services - Administration</b>	<b>\$1,222,061</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	108,988
200 Personnel Services - Employee Benefits	84,970
300 Purchased Professional and Technical Services	7,600
400 Purchased Property Services	350
500 Other Purchased Services	300
600 Supplies	21,300
800 Other Objects	150
<b>Total Support Services - Pupil Health</b>	<b>\$223,658</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	166,106
200 Personnel Services - Employee Benefits	127,802
300 Purchased Professional and Technical Services	9,890
400 Purchased Property Services	5,750
500 Other Purchased Services	7,600
600 Supplies	21,378
800 Other Objects	9,936
<b>Total Support Services - Business</b>	<b>\$348,462</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	614,012
200 Personnel Services - Employee Benefits	425,736

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	110,120
400 Purchased Property Services	153,625
500 Other Purchased Services	85,521
600 Supplies	399,400
700 Property	11,000
800 Other Objects	50
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,799,464</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	22,403
200 Personnel Services - Employee Benefits	14,833
300 Purchased Professional and Technical Services	72,900
500 Other Purchased Services	1,020,668
<b>Total Student Transportation Services</b>	<b>\$1,130,804</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	177,202
200 Personnel Services - Employee Benefits	134,966
300 Purchased Professional and Technical Services	115,600
400 Purchased Property Services	60,898
500 Other Purchased Services	61,363
600 Supplies	222,375
700 Property	13,600
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$787,504</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,500
<b>Total Other Support Services</b>	<b>\$5,500</b>
<b>Total Support Services</b>	<b>\$6,480,709</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	198,997
200 Personnel Services - Employee Benefits	86,321
300 Purchased Professional and Technical Services	37,407
400 Purchased Property Services	17,800
500 Other Purchased Services	80,355
600 Supplies	42,300
700 Property	11,700
800 Other Objects	14,990
<b>Total Student Activities</b>	<b>\$489,870</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	4,000
<b>Total Community Services</b>	<b>\$4,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$493,870</b>
<b>5000 Other Expenditures and Financing Uses</b>	



<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	519,082
900 Other Uses of Funds	1,595,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,114,082</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,003,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,003,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	592,395
<b>Total Budgetary Reserve</b>	<b>\$592,395</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,709,477</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,320,529</b>

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,800,000	3,400,000
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	50,000	1,050,000
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	\$4,940,000	\$4,540,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,940,000	\$4,540,000

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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	14,970,000	13,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations	605,294	504,412
0560 Other Post-Employment Benefits (OPEB)	1,800,000	1,900,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$17,775,294</b>	<b>\$16,494,412</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		

<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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<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		

<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$17,775,294</b>	<b>\$16,494,412</b>	



<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	\$17,775,294	\$16,494,412

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	1,862,853
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,900,261
5900 Budgetary Reserve	592,395
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,492,656