

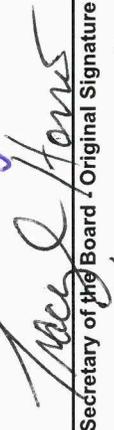
# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022

  
President of the Board - Original Signature Required

  
Secretary of the Board - Original Signature Required

  
Chief School Administrator - Original Signature Required

6-28-22  
Date

6-28-22  
Date

June 28, 2022  
Date

Tracy A Harris  
Contact Person

(412)655-8450      Extn :  
Telephone      Extension

THARRIS@WJHSD.NET  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Jefferson Hills SD	COUNTY : Allegheny	AUN : 103029553
--	-----------------------	--------------------

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	\$61838902
Ending Unassigned Fund Balance	\$4031153
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.51%

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 <i>June 28, 2022</i>
---	------------------------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : West Jefferson Hills SD	County : Allegheny	AUN Number : 103029553
---	-----------------------	---------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-24-2022
--	-------------------

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.	Budgetary Reserve for contingency items during the 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.	An estimated ending unassigned fund balance that is 8% of total budgeted 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 has been committed for post-retirement benefits, future retirement expenditures, future capital projects and health insurance.

<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	3,587
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,198,630
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,031,177
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,229,807</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	42,313,088
7000 Revenue from State Sources	17,281,877
8000 Revenue from Federal Sources	1,115,859
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$60,710,824</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$77,940,631</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	33,833,188
6112 Interim Real Estate Taxes	110,000
6113 Public Utility Realty Taxes	37,800
6140 Current Act 511 Taxes - Flat Rate Assessments	46,800
6150 Current Act 511 Taxes - Proportional Assessments	6,317,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,172,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	390,000
6910 Rentals	153,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	32,800
6990 Refunds and Other Miscellaneous Revenue	150,000

**REVENUE FROM LOCAL SOURCES \$42,313,088**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,387,092
7112 Basic Education Funding-Social Security	1,021,490
7271 Special Education funds for School-Aged Pupils	2,091,037
7311 Pupil Transportation Subsidy	932,247
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	272,813
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,000
7340 State Property Tax Reduction Allocation	1,407,508
7505 Ready to Learn Block Grant	337,321
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	20,000
7820 State Share of Retirement Contributions	4,701,369

**REVENUE FROM STATE SOURCES \$17,281,877**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	203,936
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,232
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,247
8517 NCLB, Title IV - 21st Century Schools	10,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	96,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	374,350

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	370,094
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,115,859</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>60,710,824</b>

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$33,833,188</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,407,508</u></b>
Total Approx. Tax Revenue:	<b>\$35,240,696</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$36,471,440</b>

Allegheny

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$1,573,585,340	\$1,573,585,340
b. Real Estate Mills	22.2830	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,491,521,001	\$1,491,521,001
d. Assessed Value	\$1,601,521,090	\$1,601,521,090
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$35,064,202	\$35,064,202
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$35,064,202	\$35,064,202
(f Total * g)		
i. Base Mills Subject to Index	22.2830	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.49000%	96.49000%
k. Tax Levy Needed	\$36,471,440	\$36,471,440
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>22.7730</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,471,440	\$36,471,440
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,063,932
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,833,188
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$33,833,188</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,407,508</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$35,240,696</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,471,440</b>	
	<b>Allegheny</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	23.2634	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,256,826	\$37,256,826
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,315.00	
Number of Homestead/Farmstead Properties	6016	6016
Median Assessed Value of Homestead Properties		\$143,450

---

Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$33,833,188</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,407,508</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$35,240,696</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,471,440</b>

<b>Allegheny</b>	<b>Total</b>
------------------	--------------

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,407,508	Lowering RE Tax Rate	\$0	\$1,407,508
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,407,508</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,601,521,090	22.7730	36,471,440			96.49000%	
<b>Totals:</b>	<b>1,601,521,090</b>		<b>36,471,440</b>	<b>1,407,508</b>	<b>35,063,932</b>	<b>96.49000%</b>	<b>33,833,188</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	46,800
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments 46,800 46,800**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,754,000	3,754,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	627,000	627,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	6.0000	0.000	1,556,500	1,556,500
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.000	380,000	380,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 6,317,500 6,317,500**

**Total Act 511, Current Taxes 6,364,300**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,491,521,001</b>	<b>X</b>	<b>12</b>	<b>17,898,252</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	22.2830	22.7730	2.20%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6155	Current Act 511 Business Privilege Taxes	6.0000	6.0000	0.00%	Yes	4.4%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,197,823
1200 Special Programs - Elementary / Secondary	5,131,942
1300 Vocational Education	600,000
1400 Other Instructional Programs - Elementary / Secondary	89,329
1500 Nonpublic School Programs	3,000
<b>Total Instruction</b>	<b>\$34,022,094</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,353,428
2200 Support Services - Instructional Staff	2,142,908
2300 Support Services - Administration	3,267,783
2400 Support Services - Pupil Health	636,005
2500 Support Services - Business	478,335
2600 Operation and Maintenance of Plant Services	5,316,455
2700 Student Transportation Services	2,885,240
2800 Support Services - Central	1,377,961
2900 Other Support Services	44,008
<b>Total Support Services</b>	<b>\$18,502,123</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,429,195
3300 Community Services	157,520
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,586,715</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	50,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$50,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,114,427
5900 Budgetary Reserve	1,563,543
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,677,970</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$61,838,902</b>

## 2022-2023 Final General Fund Budget

LEA : 103029553 West Jefferson Hills SD

Printed 6/29/2022 2:26:37 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,826,584
200 Personnel Services - Employee Benefits	10,521,234
300 Purchased Professional and Technical Services	37,298
400 Purchased Property Services	33,030
500 Other Purchased Services	105,443
600 Supplies	300,490
700 Property	332,587
800 Other Objects	41,157
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,197,823</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,233,839
200 Personnel Services - Employee Benefits	1,461,135
300 Purchased Professional and Technical Services	824,578
500 Other Purchased Services	510,962
600 Supplies	82,657
800 Other Objects	18,771
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,131,942</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	600,000
<b>Total Vocational Education</b>	<b>\$600,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	57,000
200 Personnel Services - Employee Benefits	24,829
500 Other Purchased Services	7,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$89,329</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,000
<b>Total Nonpublic School Programs</b>	<b>\$3,000</b>
<b>Total Instruction</b>	<b>\$34,022,094</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,131,383
200 Personnel Services - Employee Benefits	690,335
300 Purchased Professional and Technical Services	506,511
500 Other Purchased Services	3,000
600 Supplies	6,838
800 Other Objects	15,361
<b>Total Support Services - Students</b>	<b>\$2,353,428</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	957,280
200 Personnel Services - Employee Benefits	585,872

## 2022-2023 Final General Fund Budget

LEA : 103029553 West Jefferson Hills SD

Printed 6/29/2022 2:26:37 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	392,752
500 Other Purchased Services	5,000
600 Supplies	195,659
700 Property	1,345
800 Other Objects	5,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,142,908</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,702,620
200 Personnel Services - Employee Benefits	1,107,621
300 Purchased Professional and Technical Services	292,210
400 Purchased Property Services	230
500 Other Purchased Services	54,217
600 Supplies	69,982
700 Property	3,500
800 Other Objects	37,403
<b>Total Support Services - Administration</b>	<b>\$3,267,783</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	330,694
200 Personnel Services - Employee Benefits	242,835
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	77
500 Other Purchased Services	75
600 Supplies	11,915
700 Property	2,409
<b>Total Support Services - Pupil Health</b>	<b>\$636,005</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	261,223
200 Personnel Services - Employee Benefits	181,012
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	2,100
500 Other Purchased Services	3,800
600 Supplies	2,500
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$478,335</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,001,643
200 Personnel Services - Employee Benefits	1,260,712
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	1,088,000
500 Other Purchased Services	291,000
600 Supplies	572,600
700 Property	14,000
800 Other Objects	18,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,316,455</b>
<b>2700 <u>Student Transportation Services</u></b>	

2022-2023 Final General Fund Budget

LEA : 103029553 West Jefferson Hills SD

Printed 6/29/2022 2:26:37 PM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	16,418
200 Personnel Services - Employee Benefits	13,522
500 Other Purchased Services	2,855,000
600 Supplies	300
<b>Total Student Transportation Services</b>	<b>\$2,885,240</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	513,567
200 Personnel Services - Employee Benefits	465,761
300 Purchased Professional and Technical Services	325,423
500 Other Purchased Services	71,800
600 Supplies	500
800 Other Objects	910
<b>Total Support Services - Central</b>	<b>\$1,377,961</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	44,008
<b>Total Other Support Services</b>	<b>\$44,008</b>
<b>Total Support Services</b>	<b>\$18,502,123</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	646,567
200 Personnel Services - Employee Benefits	301,784
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	33,765
500 Other Purchased Services	190,270
600 Supplies	162,862
700 Property	33,947
800 Other Objects	34,500
<b>Total Student Activities</b>	<b>\$1,429,195</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	60,000
200 Personnel Services - Employee Benefits	18,420
600 Supplies	3,100
800 Other Objects	76,000
<b>Total Community Services</b>	<b>\$157,520</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,586,715</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	50,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$50,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$50,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,104,427

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,010,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,114,427</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,563,543
<b>Total Budgetary Reserve</b>	<b>\$1,563,543</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,677,970</b>
<b>TOTAL EXPENDITURES</b>	<b>\$61,838,902</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	18,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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>\$18,000,000</b>	<b>\$16,000,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
------------------------------------	--	--

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$18,000,000</b>	<b>\$16,000,000</b>
-----------------------------------	---------------------	---------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	106,120,000	103,110,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,053,000	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	300,000	300,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$107,473,000</b>	<b>\$104,510,000</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		

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

- 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>		
--	--	--

**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
---	--	--

**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

<b>Total Other Capital Projects Fund</b>		
--	--	--

**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

<b>Total Debt Service Fund</b>		
--------------------------------	--	--

**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

	35,000	40,000
--	--------	--------

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**\$35,000**

**\$40,000**

**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**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$107,508,000</b>	<b>\$104,550,000</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	8,000,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$8,020,000</b>	<b>\$9,020,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$115,528,000</b>	<b>\$113,570,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	3,587
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,070,576
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,031,153
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,101,729</b>
<b>5900 Budgetary Reserve</b>	<b>1,563,543</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$17,668,859</b>