

# 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  
*Melissa J. Devereaux*

Date 6/21/22

Secretary of the Board - Original Signature Required  
*Beverly Beck*

Date 6/21/2022

Chief School Administrator - Original Signature Required  
*Gregory Hensh*

Date 6/21/2022

Gregory Hensh

(724)437-2821 Extn : 1008

Contact Person

Telephone Extension

greg.hensh@lhspd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Laurel Highlands SD	COUNTY : Fayette	AUN : 101264003
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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%

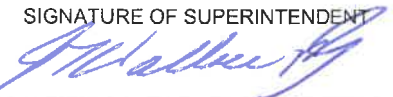
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )? Yes  
No     

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

Total Budgeted Expenditures	\$59347729
Ending Unassigned Fund Balance	\$1945330
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.27%

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 6/30/2022
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DUE DATE: AUGUST 15, 2022

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

2.4 PS 6-687(a)(1)

(03/2006)

School District Name : Laurel Highlands SD	County : Fayette	AUN Number : 101264003
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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 5/19/2022
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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>
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.	The unassigned fund balance serves as a level of protection against unforeseen expenditures and circumstances that would negatively impact the education of the children enrolled in the Laurel Highlands School District.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance serves as a level of protection against unforeseen expenditures and circumstances that would negatively impact the education of the children enrolled in the Laurel Highlands School District.

<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	
0840 Assigned Fund Balance	1,289,686
0850 Unassigned Fund Balance	1,945,330
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,235,016</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,762,832
7000 Revenue from State Sources	30,889,936
8000 Revenue from Federal Sources	3,694,960
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$59,347,728</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$62,582,744</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	19,097,111
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,000
6150 Current Act 511 Taxes - Proportional Assessments	3,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,585,000
6500 Earnings on Investments	650
6700 Revenues from LEA Activities	41,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	476,871
6910 Rentals	12,000
6990 Refunds and Other Miscellaneous Revenue	170,000

**REVENUE FROM LOCAL SOURCES \$24,762,832**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	18,222,766
7112 Basic Education Funding-Social Security	1,087,019
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	2,893,378
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	730,864
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,280,798
7505 Ready to Learn Block Grant	608,349
7820 State Share of Retirement Contributions	4,942,762

**REVENUE FROM STATE SOURCES \$30,889,936**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,208,304
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	193,991
8517 NCLB, Title IV - 21st Century Schools	80,000
8749 Other CARES Act Funding	1,952,665
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

**REVENUE FROM FEDERAL SOURCES \$3,694,960**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 59,347,728**

Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,097,111</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,280,798</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$20,377,909</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,789,362</b>	
	<b>Fayette</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$1,129,585,950	\$1,129,585,950
b. Real Estate Mills	19.0534	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,415,658,263	\$1,415,658,263
d. Assessed Value	\$1,128,783,640	\$1,128,783,640
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$21,522,453	\$21,522,453
(a * b)		
<b>2022-23 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$21,522,453	\$21,522,453
(f Total * g)		
i. Base Mills Subject to Index	19.0534	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.11774%	93.11774%
k. Tax Levy Needed	\$21,789,362	\$21,789,362
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>19.3034</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$21,789,362	\$21,789,362
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,508,564
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,097,111
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,097,111
Amount of Tax Relief for Homestead Exclusions	<u>\$1,280,798</u>
Total Approx. Tax Revenue:	\$20,377,909
Approx. Tax Levy for Tax Rate Calculation:	\$21,789,362

Fayette

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.9298	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,496,432	\$22,496,432
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,492.00	
Number of Homestead/Farmstead Properties	6386	6386
Median Assessed Value of Homestead Properties		\$71,355

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Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,097,111</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,280,798</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$20,377,909</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,789,362</b>

<b>Fayette</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,280,798	Lowering RE Tax Rate	\$0		\$1,280,798
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,280,798</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>
Fayette	1,128,783,640	19.3034	21,789,362			93.11774%	
<b>Totals:</b>	<b>1,128,783,640</b>		<b>21,789,362</b>	<b>1,280,798</b>	<b>20,508,564</b>	<b>93.11774%</b>	<b>19,097,111</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	85,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$65.50	\$0.00	15,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 100,000 100,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,300,000	2,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
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	1.0000	0.000	650,000	650,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 3,250,000 3,250,000**

**Total Act 511, Current Taxes 3,350,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,415,658,263</b>	<b>12</b>	<b>16,987,899</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Fayette	19.0534	19.3034	1.32%	Yes	4.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$65.50	\$65.50	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,730,945
1200 Special Programs - Elementary / Secondary	9,408,693
1300 Vocational Education	1,383,383
1400 Other Instructional Programs - Elementary / Secondary	425,289
1500 Nonpublic School Programs	1,300
1700 Higher Education Programs for Secondary Students	6,300
<b>Total Instruction</b>	<b>\$35,955,910</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,198,339
2200 Support Services - Instructional Staff	1,196,482
2300 Support Services - Administration	3,344,292
2400 Support Services - Pupil Health	1,421,194
2500 Support Services - Business	1,113,998
2600 Operation and Maintenance of Plant Services	5,247,158
2700 Student Transportation Services	3,135,778
2800 Support Services - Central	259,532
2900 Other Support Services	35,000
<b>Total Support Services</b>	<b>\$17,951,773</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	882,300
3300 Community Services	14,857
<b>Total Operation of Non-Instructional Services</b>	<b>\$897,157</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	4,542,888
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,542,888</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$59,347,728</b>

## 2022-2023 Final General Fund Budget

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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	13,260,332
200 Personnel Services - Employee Benefits	9,265,298
300 Purchased Professional and Technical Services	219,600
400 Purchased Property Services	78,810
500 Other Purchased Services	1,345,900
600 Supplies	555,350
700 Property	1,000
800 Other Objects	4,655
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,730,945</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,318,649
200 Personnel Services - Employee Benefits	2,274,626
300 Purchased Professional and Technical Services	2,377,453
400 Purchased Property Services	800
500 Other Purchased Services	1,395,500
600 Supplies	41,665
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,408,693</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,383,383
<b>Total Vocational Education</b>	<b>\$1,383,383</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	51,700
200 Personnel Services - Employee Benefits	22,389
300 Purchased Professional and Technical Services	332,000
400 Purchased Property Services	500
500 Other Purchased Services	18,200
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$425,289</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,300
<b>Total Nonpublic School Programs</b>	<b>\$1,300</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	6,300
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$6,300</b>
<b>Total Instruction</b>	<b>\$35,955,910</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	910,710
200 Personnel Services - Employee Benefits	587,720
300 Purchased Professional and Technical Services	641,299
500 Other Purchased Services	5,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	52,850
800 Other Objects	760
<b>Total Support Services - Students</b>	<b>\$2,198,339</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	573,514
200 Personnel Services - Employee Benefits	360,733
300 Purchased Professional and Technical Services	15,750
500 Other Purchased Services	2,660
600 Supplies	38,525
700 Property	200,000
800 Other Objects	5,300
<b>Total Support Services - Instructional Staff</b>	<b>\$1,196,482</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,817,407
200 Personnel Services - Employee Benefits	1,121,680
300 Purchased Professional and Technical Services	189,400
400 Purchased Property Services	34,600
500 Other Purchased Services	144,705
600 Supplies	19,800
800 Other Objects	16,700
<b>Total Support Services - Administration</b>	<b>\$3,344,292</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	389,603
200 Personnel Services - Employee Benefits	271,741
300 Purchased Professional and Technical Services	747,500
400 Purchased Property Services	2,850
500 Other Purchased Services	700
600 Supplies	8,800
<b>Total Support Services - Pupil Health</b>	<b>\$1,421,194</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	524,128
200 Personnel Services - Employee Benefits	437,415
300 Purchased Professional and Technical Services	38,400
400 Purchased Property Services	17,500
500 Other Purchased Services	11,955
600 Supplies	37,600
800 Other Objects	47,000
<b>Total Support Services - Business</b>	<b>\$1,113,998</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,234,829
200 Personnel Services - Employee Benefits	1,721,604
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	303,860
500 Other Purchased Services	68,220
600 Supplies	839,945

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	73,000
800 Other Objects	3,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,247,158</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	34,416
200 Personnel Services - Employee Benefits	27,362
500 Other Purchased Services	3,074,000
<b>Total Student Transportation Services</b>	<b>\$3,135,778</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	129,400
200 Personnel Services - Employee Benefits	92,182
400 Purchased Property Services	200
500 Other Purchased Services	1,750
600 Supplies	31,000
700 Property	5,000
<b>Total Support Services - Central</b>	<b>\$259,532</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	35,000
<b>Total Other Support Services</b>	<b>\$35,000</b>
<b>Total Support Services</b>	<b>\$17,951,773</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	376,470
200 Personnel Services - Employee Benefits	173,488
300 Purchased Professional and Technical Services	40,500
400 Purchased Property Services	10,000
500 Other Purchased Services	107,500
600 Supplies	160,242
700 Property	7,500
800 Other Objects	6,600
<b>Total Student Activities</b>	<b>\$882,300</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	600
200 Personnel Services - Employee Benefits	257
600 Supplies	14,000
<b>Total Community Services</b>	<b>\$14,857</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$897,157</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	4,542,888

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$4,542,888</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,542,888</b>
<b>TOTAL EXPENDITURES</b>	<b>\$59,347,728</b>



**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	3,000,000	1,500,000
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>\$3,000,000</b>	<b>\$1,500,000</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>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,000,000</b>	<b>\$1,500,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	52,495,000	50,190,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	854,793	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,417,972	19,500,000
0599 Other Noncurrent Liabilities	73,809,000	75,000,000
<b>Total General Fund</b>	<b>\$145,576,765</b>	<b>\$145,590,000</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		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**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>\$145,576,765</b>	<b>\$145,590,000</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$145,576,765</b>	<b>\$145,590,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,289,686
0850 Unassigned Fund Balance	1,945,330
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,235,016</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,235,016</b>
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