

FINAL GENERAL FUND BUDGET

Calendar Year 2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/22/2021

Saba Udin

President of the Board - Original Signature Required

Date

2/24/2022

Assistant

Secretary of the Board - Original Signature Required

Date

2/22/22

Hayre S. Hatter

Chief School Administrator - Original Signature Required

Date

2/23/22

Ronald Joseph

Contact Person

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

| | | |
|------------------------------------|-----------------------|--------------------|
| SCHOOL DISTRICT : Pittsburgh SD | COUNTY : Allegheny | AUN : 102027451 |
|------------------------------------|-----------------------|--------------------|

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 2021-2022 (compared to 2020-2021)?

Yes

No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

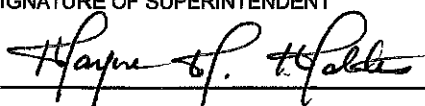
| | |
|--|-------------|
| Total Budgeted Expenditures | \$665753162 |
| Ending Unassigned Fund Balance | \$7457418 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 1.12% |

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

| | |
|---|-----------------|
| SIGNATURE OF SUPERINTENDENT  | DATE 2/23/22 |
|---|-----------------|

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


24 PS 6-687(a)(1)

(03/2006)

| | | |
|--|------------------------------|----------------------------------|
| School District Name : Pittsburgh SD | County : Allegheny | AUN Number : 102027451 |
|--|------------------------------|----------------------------------|

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 2/24/2022 |
|---|--------------------------|

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

| <u>Val Number</u> | <u>Description</u> | <u>Justification</u> |
|-------------------|---|---|
| 1790 | Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$28,894.00 Approved Referendum Exception Amt: \$0.00 | The millage is was rounded to the nearest hundredth. |
| 5010 | Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$1,460,000.00 . Provide a justification. | The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here. |
| 5190 | Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$3,000,000.00 . Provide a justification. | The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here. |
| 5210 | Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$1,460,000.00 | The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here. |
| 5390 | Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$3,000,000.00 | The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here. |
| 8060 | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below. | . |
| 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. | . |
| 8150 | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below. | . |
| 8160 | Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below. | . |

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

2,500,000

0840 Assigned Fund Balance

27,001,834

0850 Unassigned Fund Balance

37,374,526

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$66,876,360

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

364,571,778

7000 Revenue from State Sources

272,844,437

8000 Revenue from Federal Sources

1,287,613

9000 Other Financing Sources

47,500

Total Estimated Revenues And Other Financing Sources

\$638,751,328

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$705,627,688

| | <u>Amount</u> |
|--|----------------------|
| REVENUE FROM LOCAL SOURCES | |
| 6111 Current Real Estate Taxes | 182,952,203 |
| 6113 Public Utility Realty Taxes | 330,413 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 121,705 |
| 6160 Non-Real Estate Taxes - 1st Class SDs | 157,087,045 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 16,000,000 |
| 6500 Earnings on Investments | 1,314,686 |
| 6910 Rentals | 125,000 |
| 6940 Tuition from Patrons | 3,544,305 |
| 6960 Services Provided Other Local Governmental Units / LEAs | 438,537 |
| 6970 Services Provided Other Funds | 1,838,273 |
| 6990 Refunds and Other Miscellaneous Revenue | 819,611 |
| REVENUE FROM LOCAL SOURCES | \$364,571,778 |
| REVENUE FROM STATE SOURCES | |
| 7111 Basic Education Funding-Formula | 163,260,442 |
| 7112 Basic Education Funding-Social Security | 7,359,108 |
| 7160 Tuition for Orphans Subsidy | 200,000 |
| 7220 Vocational Education | 357,492 |
| 7271 Special Education funds for School-Aged Pupils | 29,510,034 |
| 7311 Pupil Transportation Subsidy | 13,130,000 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 1,121,984 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 602,942 |
| 7340 State Property Tax Reduction Allocation | 15,578,971 |
| 7820 State Share of Retirement Contributions | 41,723,464 |
| REVENUE FROM STATE SOURCES | \$272,844,437 |
| REVENUE FROM FEDERAL SOURCES | |
| 8732 ARRA - Qualified School Construction Bonds (QSCB) | 794,455 |
| 8733 ARRA - Qualified Zone Academy Bonds (QZAB) | 493,158 |
| REVENUE FROM FEDERAL SOURCES | \$1,287,613 |
| OTHER FINANCING SOURCES | |
| 9320 Special Revenue Fund Transfers | 47,500 |
| OTHER FINANCING SOURCES | \$47,500 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 638,751,328 |

Act 1 Index (current): 3.0%

Calculation Method:

Rate

| | |
|---|----------------------------|
| Approx. Tax Revenue from RE Taxes: | \$182,952,203 |
| Amount of Tax Relief for Homestead Exclusions | <u>\$15,578,971</u> |
| Total Approx. Tax Revenue: | \$198,531,174 |
| Approx. Tax Levy for Tax Rate Calculation: | \$212,301,770 |

Allegheny

Total

| | | |
|---|------------------|------------------|
| 2021 Data | | |
| a. Assessed Value | \$20,586,542,312 | \$20,586,542,312 |
| b. Real Estate Mills | 9.9500 | |
| I. 2022 Data | | |
| c. 2019 STEB Market Value | \$19,798,050,863 | \$19,798,050,863 |
| d. Assessed Value | \$20,712,367,805 | \$20,712,367,805 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| 2021 Calculations | | |
| f. 2021 Tax Levy | \$204,836,096 | \$204,836,096 |
| (a * b) | | |
| 2022 Calculations | | |
| g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2021 Tax Levy | \$204,836,096 | \$204,836,096 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 9.9500 | |
| (h / a * 1000) if no reassessment | | |
| (h / (d-e) * 1000) if reassessment | | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | 93.00000% | 93.00000% |
| k. Tax Levy Needed | \$212,301,770 | \$212,301,770 |
| (Approx. Tax Levy * g) | | |
| I. 2022 Real Estate Tax Rate | 10.2500 | |
| (k / d * 1000) | | |
| III. m. Tax Levy Generated by Mills | \$212,301,770 | \$212,301,770 |
| (l / 1000 * d) | | |
| n. Tax Levy minus Tax Relief for Homestead Exclusions | | \$196,722,799 |
| (m - Amount of Tax Relief for Homestead Exclusions) | | |
| o. Net Tax Revenue Generated By Mills | | \$182,952,203 |
| (n * Est. Pct. Collection) | | |

Act 1 Index (current): 3.0%

Calculation Method:

Rate

| | | |
|---|---------------------|--|
| Approx. Tax Revenue from RE Taxes: | \$182,952,203 | |
| Amount of Tax Relief for Homestead Exclusions | <u>\$15,578,971</u> | |
| Total Approx. Tax Revenue: | \$198,531,174 | |
| Approx. Tax Levy for Tax Rate Calculation: | \$212,301,770 | |

Allegheny

Total

Index Maximums

| | | |
|---|---------------|---------------|
| p. Maximum Mills Based On Index (i * (1 + Index)) | 10.2485 | |
| q. Mills In Excess of Index (if (l > p), (l - p)) | 0.0015 | |
| r. Maximum Tax Levy Based On Index (p / 1000 * d) | \$212,270,701 | \$212,270,701 |
| IV. s. Millage Rate within Index? (If l > p Then No) | No | |
| t. Tax Levy In Excess of Index (if (m > r), (m - r)) | \$31,069 | \$31,069 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$28,894 | \$28,894 |

Information Related to Property Tax Relief

| | | |
|---|-------------|----------|
| V. Assessed Value Exclusion per Homestead | \$29,911.00 | |
| Number of Homestead/Farmstead Properties | 51588 | 51588 |
| Median Assessed Value of Homestead Properties | | \$85,400 |

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$182,952,203

Amount of Tax Relief for Homestead Exclusions \$15,578,971

Total Approx. Tax Revenue: \$198,531,174

Approx. Tax Levy for Tax Rate Calculation: \$212,301,770

Allegheny

Total

| | | | | |
|---|--------------|----------------------|-----|---------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$15,578,971 | Lowering RE Tax Rate | \$0 | \$15,578,971 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | \$15,578,971 |

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 | 20,712,367,805 | 10.2500 | 212,301,770 | | | 93.00000% | |
| Totals: | 20,712,367,805 | | 212,301,770 | - 15,578,971 | = 196,722,799 | X 93.00000% | = 182,952,203 |

| | <u>Rate</u> | | <u>Estimated Revenue</u> |
|--|-------------|------------------------------|--------------------------|
| 6120 <u>Current Per Capita Taxes, Section 679</u> | \$0.00 | | 0 |
| 6160 <u>Non-Real Estate Taxes – 1st Class SDs</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u> |
| 6161 Current 1st Class SD Earned Income Taxes | 1.750% | 0.000% | 8,119,259,714 |
| 6162 Current 1st Class SD Liquor Sales Tax | 0.000% | 0.000% | 0 |
| 6163 Current 1st Class SD Cigarette Tax | 0.000 | 0.000 | 0 |
| 6164 Current 1st Class SD Sales and Use Tax | 0.000 | 0.000 | 0 |
| 6165 Current 1st Class SD General Business Taxes | 0.000 | 0.000 | 0 |
| 6166 Current 1st Class SD Business Use and Occupancy Taxes | 0.000 | 0.000 | 0 |
| 6167 Current 1st Class SD Non-Business Income Taxes | 0.000% | 0.000% | 0 |
| 6168 Current 1st Class SD Real Estate Transfer Taxes | 1.000% | 0.000% | 1,500,000,000 |
| 6169 Current 1st Class SD Mercantile Taxes | 0.000% | 0.000% | 0 |
| Total Non-Real Estate Taxes – 1st Class SDs | | | 9,619,259,714 |
| Total Act 511, Current Taxes | | | 157,087,045 |
| Act 511 Tax Limit --> | | 19,798,050,863 X | 12 |
| | | Market Value | Mills |
| | | | 237,576,610 |
| | | | (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 (Rebalanced) | 2022 | | | | 2021 (Rebalanced) | 2022 | | |
| 6111 | <u>Current Real Estate Taxes</u> Allegheny | 9.9500 | 10.2500 | 3.02% | No | 3.0% | | | | |
| | <u>Non-Real Estate Taxes – 1st Class SDs</u> | | | | | | | | | |
| 6161 | Current 1st Class SD Earned Income Taxes | 1.750% | 1.750% | 0.00% | Yes | 3.0% | | | | |
| 6168 | Current 1st Class SD Real Estate Transfer Taxes | 1.000% | 1.000% | 0.00% | Yes | 3.0% | | | | |

| <u>Description</u> | <u>Amount</u> |
|--|----------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 305,214,753 |
| 1200 Special Programs - Elementary / Secondary | 94,784,981 |
| 1300 Vocational Education | 5,464,099 |
| 1400 Other Instructional Programs - Elementary / Secondary | 1,735,893 |
| 1800 Pre-Kindergarten | 3,000,000 |
| Total Instruction | \$410,199,726 |
| 2000 Support Services | |
| 2100 Support Services - Students | 15,591,318 |
| 2200 Support Services - Instructional Staff | 15,730,822 |
| 2300 Support Services - Administration | 36,975,403 |
| 2400 Support Services - Pupil Health | 10,553,862 |
| 2500 Support Services - Business | 7,134,540 |
| 2600 Operation and Maintenance of Plant Services | 63,413,295 |
| 2700 Student Transportation Services | 40,881,967 |
| 2800 Support Services - Central | 11,499,514 |
| Total Support Services | \$201,780,721 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 4,643,187 |
| 3300 Community Services | 504,745 |
| Total Operation of Non-Instructional Services | \$5,147,932 |
| 4000 Facilities Acquisition, Construction and Improvement Services | |
| 4000 Facilities Acquisition, Construction and Improvement Services | 1,432,476 |
| Total Facilities Acquisition, Construction and Improvement Services | \$1,432,476 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 46,363,107 |
| 5200 Interfund Transfers - Out | 579,200 |
| 5900 Budgetary Reserve | 250,000 |
| Total Other Expenditures and Financing Uses | \$47,192,307 |
| Total Estimated Expenditures and Other Financing Uses | \$665,753,162 |

2022 Final General Fund Budget

LEA : 102027451 Pittsburgh SD

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| <u>Description</u> | <u>Amount</u> |
|--|----------------------|
| 1000 Instruction | |
| 1100 <u>Regular Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 107,817,412 |
| 200 Personnel Services - Employee Benefits | 68,259,990 |
| 300 Purchased Professional and Technical Services | 41,024 |
| 400 Purchased Property Services | 17,440 |
| 500 Other Purchased Services | 123,674,765 |
| 600 Supplies | 4,950,408 |
| 700 Property | 411,918 |
| 800 Other Objects | 41,796 |
| Total Regular Programs - Elementary / Secondary | \$305,214,753 |
| 1200 <u>Special Programs - Elementary / Secondary</u> | |
| 200 Personnel Services - Employee Benefits | 1,460,000 |
| 300 Purchased Professional and Technical Services | 88,817,087 |
| 500 Other Purchased Services | 4,507,894 |
| Total Special Programs - Elementary / Secondary | \$94,784,981 |
| 1300 <u>Vocational Education</u> | |
| 100 Personnel Services - Salaries | 3,194,307 |
| 200 Personnel Services - Employee Benefits | 2,017,563 |
| 300 Purchased Professional and Technical Services | 3,000 |
| 400 Purchased Property Services | 5,773 |
| 500 Other Purchased Services | 12,250 |
| 600 Supplies | 178,633 |
| 700 Property | 51,223 |
| 800 Other Objects | 1,350 |
| Total Vocational Education | \$5,464,099 |
| 1400 <u>Other Instructional Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 882,447 |
| 200 Personnel Services - Employee Benefits | 776,646 |
| 500 Other Purchased Services | 53,329 |
| 600 Supplies | 23,471 |
| Total Other Instructional Programs - Elementary / Secondary | \$1,735,893 |
| 1800 <u>Pre-Kindergarten</u> | |
| 200 Personnel Services - Employee Benefits | 3,000,000 |
| Total Pre-Kindergarten | \$3,000,000 |
| Total Instruction | \$410,199,726 |
| 2000 Support Services | |
| 2100 <u>Support Services - Students</u> | |
| 100 Personnel Services - Salaries | 9,276,665 |
| 200 Personnel Services - Employee Benefits | 5,941,445 |
| 300 Purchased Professional and Technical Services | 147,397 |
| 500 Other Purchased Services | 71,444 |
| 600 Supplies | 154,092 |
| 800 Other Objects | 275 |

2022 Final General Fund Budget

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| <u>Description</u> | <u>Amount</u> |
|---|---------------------|
| Total Support Services - Students | \$15,591,318 |
| 2200 Support Services - Instructional Staff | |
| 100 Personnel Services - Salaries | 6,866,339 |
| 200 Personnel Services - Employee Benefits | 5,575,648 |
| 300 Purchased Professional and Technical Services | 1,007,471 |
| 400 Purchased Property Services | 3,500 |
| 500 Other Purchased Services | 130,760 |
| 600 Supplies | 1,767,355 |
| 700 Property | 374,667 |
| 800 Other Objects | 5,082 |
| Total Support Services - Instructional Staff | \$15,730,822 |
| 2300 Support Services - Administration | |
| 100 Personnel Services - Salaries | 17,292,747 |
| 200 Personnel Services - Employee Benefits | 12,645,032 |
| 300 Purchased Professional and Technical Services | 6,099,575 |
| 400 Purchased Property Services | 17,300 |
| 500 Other Purchased Services | 380,083 |
| 600 Supplies | 435,130 |
| 700 Property | 33,592 |
| 800 Other Objects | 71,944 |
| Total Support Services - Administration | \$36,975,403 |
| 2400 Support Services - Pupil Health | |
| 100 Personnel Services - Salaries | 5,765,070 |
| 200 Personnel Services - Employee Benefits | 3,506,928 |
| 300 Purchased Professional and Technical Services | 1,245,000 |
| 400 Purchased Property Services | 1,403 |
| 500 Other Purchased Services | 6,105 |
| 600 Supplies | 29,356 |
| Total Support Services - Pupil Health | \$10,553,862 |
| 2500 Support Services - Business | |
| 100 Personnel Services - Salaries | 2,545,825 |
| 200 Personnel Services - Employee Benefits | 1,578,200 |
| 300 Purchased Professional and Technical Services | 159,348 |
| 400 Purchased Property Services | 214,100 |
| 500 Other Purchased Services | 642,136 |
| 600 Supplies | 153,000 |
| 700 Property | 1,806,525 |
| 800 Other Objects | 35,406 |
| Total Support Services - Business | \$7,134,540 |
| 2600 Operation and Maintenance of Plant Services | |
| 100 Personnel Services - Salaries | 30,240,603 |
| 200 Personnel Services - Employee Benefits | 18,440,308 |
| 300 Purchased Professional and Technical Services | 241,467 |
| 400 Purchased Property Services | 3,427,050 |
| 500 Other Purchased Services | 620,460 |

2022 Final General Fund Budget

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| <u>Description</u> | <u>Amount</u> |
|--|----------------------|
| 600 Supplies | 10,025,924 |
| 700 Property | 413,738 |
| 800 Other Objects | 3,745 |
| Total Operation and Maintenance of Plant Services | \$63,413,295 |
| 2700 <u>Student Transportation Services</u> | |
| 100 Personnel Services - Salaries | 563,992 |
| 200 Personnel Services - Employee Benefits | 343,981 |
| 500 Other Purchased Services | 39,967,584 |
| 600 Supplies | 6,050 |
| 700 Property | 360 |
| Total Student Transportation Services | \$40,881,967 |
| 2800 <u>Support Services - Central</u> | |
| 100 Personnel Services - Salaries | 5,631,043 |
| 200 Personnel Services - Employee Benefits | 3,624,424 |
| 300 Purchased Professional and Technical Services | 549,790 |
| 400 Purchased Property Services | 92,993 |
| 500 Other Purchased Services | 763,436 |
| 600 Supplies | 834,805 |
| 800 Other Objects | 3,023 |
| Total Support Services - Central | \$11,499,514 |
| Total Support Services | \$201,780,721 |
| 3000 <u>Operation of Non-Instructional Services</u> | |
| 3200 <u>Student Activities</u> | |
| 100 Personnel Services - Salaries | 2,046,615 |
| 200 Personnel Services - Employee Benefits | 918,132 |
| 300 Purchased Professional and Technical Services | 163,000 |
| 400 Purchased Property Services | 20,859 |
| 500 Other Purchased Services | 1,057,972 |
| 600 Supplies | 218,944 |
| 700 Property | 210,915 |
| 800 Other Objects | 6,750 |
| Total Student Activities | \$4,643,187 |
| 3300 <u>Community Services</u> | |
| 100 Personnel Services - Salaries | 271,922 |
| 200 Personnel Services - Employee Benefits | 195,519 |
| 300 Purchased Professional and Technical Services | 2,000 |
| 400 Purchased Property Services | 2,000 |
| 500 Other Purchased Services | 21,765 |
| 600 Supplies | 11,539 |
| Total Community Services | \$504,745 |
| Total Operation of Non-Instructional Services | \$5,147,932 |
| 4000 <u>Facilities Acquisition, Construction and Improvement Services</u> | |
| 4000 <u>Facilities Acquisition, Construction and Improvement Services</u> | |
| 300 Purchased Professional and Technical Services | 10,000 |

| <u>Description</u> | <u>Amount</u> |
|--|----------------------|
| 400 Purchased Property Services | 1,411,276 |
| 500 Other Purchased Services | 11,200 |
| Total Facilities Acquisition, Construction and Improvement Services | \$1,432,476 |
| Total Facilities Acquisition, Construction and Improvement Services | \$1,432,476 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 <u>Debt Service / Other Expenditures and Financing Uses</u> | |
| 800 Other Objects | 16,698,083 |
| 900 Other Uses of Funds | 29,665,024 |
| Total Debt Service / Other Expenditures and Financing Uses | \$46,363,107 |
| 5200 <u>Interfund Transfers - Out</u> | |
| 900 Other Uses of Funds | 579,200 |
| Total Interfund Transfers - Out | \$579,200 |
| 5900 <u>Budgetary Reserve</u> | |
| 800 Other Objects | 250,000 |
| Total Budgetary Reserve | \$250,000 |
| Total Other Expenditures and Financing Uses | \$47,192,307 |
| TOTAL EXPENDITURES | \$665,753,162 |

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/Fina Projection

| | | |
|--|----------------------|----------------------|
| General Fund | 124,965,238 | 105,794,919 |
| 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 | 3,242,762 | 3,242,762 |
| Other Capital Projects Fund | 16,006,956 | 18,101,385 |
| Debt Service Fund | 2,145,927 | 2,141,121 |
| Food Service / Cafeteria Operations Fund | 763,134 | 157,566 |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | 45,916,056 | 45,656,575 |
| Private Purpose Trust Fund | 57,761 | 53,764 |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | | |
| Other Agency Fund | 865,334 | 926,258 |
| Permanent Fund | | |
| Total Cash and Short-Term Investments | \$193,963,168 | \$176,074,350 |

Long-Term Investments

06/30/2022 Estimate

06/30/Fina 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/Fina Projection

Permanent Fund

Total Long-Term Investments

| | | |
|-----------------------------------|----------------------|----------------------|
| TOTAL CASH AND INVESTMENTS | \$193,963,168 | \$176,074,350 |
|-----------------------------------|----------------------|----------------------|

Long-Term Indebtedness

06/30/2022 Estimate

06/30/Fina Projection

General Fund

| | | |
|---|-------------|-------------|
| 0510 Bonds Payable | 315,575,693 | 302,387,644 |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | 1,767,384 | 897,009 |
| 0540 Accumulated Compensated Absences | 16,100,000 | 16,453,010 |
| 0550 Authority Lease Obligations | 7,936,899 | 6,584,546 |
| 0560 Other Post-Employment Benefits (OPEB) | | |
| 0599 Other Noncurrent Liabilities | 704,688,815 | 853,915,159 |

Total General Fund

\$1,046,068,791

\$1,180,237,368

Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

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

2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2022 Estimate****06/30/Fina 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

2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2022 Estimate****06/30/Fina 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/Fina 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/Fina Projection

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

Total Permanent Fund

Total Long-Term Indebtedness

\$1,046,068,791

\$1,180,237,368

Short-Term Payables

06/30/2022 Estimate

06/30/Fina Projection

| | | |
|--|------------------------|------------------------|
| General Fund | 9,882,909 | 9,986,153 |
| 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 | 5,493,506 | 5,500,258 |
| Total Short-Term Payables | \$15,376,415 | \$15,486,411 |
| TOTAL INDEBTEDNESS | \$1,061,445,206 | \$1,195,723,779 |

| Account Description | Amounts |
|--|---------------------|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 2,500,000 |
| 0840 Assigned Fund Balance | 29,917,108 |
| 0850 Unassigned Fund Balance | 7,457,418 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$39,874,526 |
| | |
| 5900 Budgetary Reserve | 250,000 |
| | |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$40,124,526 |