

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Justin Matys

(484)266-1021

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

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Extension

jmatys@wcasd.net

\_\_\_\_\_  
Email Address

PROPOSED FINAL

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Chester Area SD	COUNTY : Chester	AUN : 124159002
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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	\$297085135
Ending Unassigned Fund Balance	\$19179851
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.45%

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
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> West Chester Area SD	<b>County :</b> Chester	<b>AUN Number :</b> 124159002
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:            IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

PROPOSED FINAL

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases.
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.	Carried over for future years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Health Care Stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for Athletics, Alternative Education and Property Assessment Fluctuations

PROPOSED FINAL

<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	4,159,909
0840 Assigned Fund Balance	36,545,124
0850 Unassigned Fund Balance	18,679,850
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$59,384,883</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	217,453,700
7000 Revenue from State Sources	44,677,162
8000 Revenue from Federal Sources	2,038,054
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$264,168,916</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$323,553,799</u></b>

PROPOSED FINAL

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	183,986,278
6112 Interim Real Estate Taxes	949,393
6113 Public Utility Realty Taxes	180,000
6150 Current Act 511 Taxes - Proportional Assessments	26,568,627
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,858,800
6500 Earnings on Investments	362,863
6700 Revenues from LEA Activities	196,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,621,749
6910 Rentals	245,000
6940 Tuition from Patrons	104,000
6990 Refunds and Other Miscellaneous Revenue	380,490

**REVENUE FROM LOCAL SOURCES \$217,453,700**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,575,763
7160 Tuition for Orphans Subsidy	290,000
7271 Special Education funds for School-Aged Pupils	5,943,253
7311 Pupil Transportation Subsidy	2,243,278
7312 Nonpublic and Charter School Pupil Transportation Subsidy	844,305
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	879,499
7330 Health Services (Medical, Dental, Nurse, Act 25)	253,931
7505 Ready to Learn Block Grant	399,095
7810 State Share of Social Security and Medicare Taxes	4,325,678
7820 State Share of Retirement Contributions	19,922,360

**REVENUE FROM STATE SOURCES \$44,677,162**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	564,299
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	237,814
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	99,775
8517 NCLB, Title IV - 21st Century Schools	43,190
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	100,976
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	970,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000

Amount

REVENUE FROM FEDERAL SOURCES	\$2,038,054
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	264,168,916

PROPOSED FINAL

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$183,986,734</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$183,986,734</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$190,659,828</b>		

	<b>Chester</b>	<b>Delaware</b>	<b>Total</b>
<b>2021-22 Data</b>			
a. Assessed Value	\$7,921,562,971	\$1,140,468,976	\$9,062,031,947
b. Real Estate Mills	22.0604	9.5164	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$14,129,979,336	\$895,233,989	\$15,025,213,325
d. Assessed Value	\$7,972,871,496	\$1,140,843,974	\$9,113,715,470
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$174,752,848	\$10,853,159	\$185,606,007
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	94.04179%	5.95821%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$174,547,211	\$11,058,796	\$185,606,007
(f Total * g)			
i. Base Mills Subject to Index	22.0604	9.6967	
(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	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$179,299,915	\$11,359,913	\$190,659,828
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>22.4887</b>	<b>9.9574</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$179,299,515	\$11,359,840	\$190,659,355
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$190,659,355
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$183,986,278
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$183,986,734

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$183,986,734

Approx. Tax Levy for Tax Rate Calculation:

\$190,659,828

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	22.8104	10.0263	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$181,864,388	\$11,438,444	\$193,302,832
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$1

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$183,986,734		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$183,986,734		
Approx. Tax Levy for Tax Rate Calculation:	\$190,659,828		

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

PROPOSED FINAL

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>
Chester	7,972,871,496	22.4887	179,299,515			96.50000%	
Delaware	1,140,843,974	9.9574	11,359,840			96.50000%	
<b>Totals:</b>	<b>9,113,715,470</b>		<b>190,659,355</b>	<b>0 =</b>	<b>190,659,355 X</b>	<b>96.50000%</b>	<b>= 183,986,278</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	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	22,682,367
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,886,260
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>26,568,627</b>
<b>Total Act 511, Current Taxes</b>			<b>26,568,627</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>15,025,213,325 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>180,302,560</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>									
	Chester	22.0604	22.4887	1.95%	Yes	3.4%				
	Delaware	9.6967	9.9574	2.69%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	112,594,813
1200 Special Programs - Elementary / Secondary	47,198,847
1300 Vocational Education	6,828,887
1400 Other Instructional Programs - Elementary / Secondary	358,691
1500 Nonpublic School Programs	75,858
<b>Total Instruction</b>	<b>\$167,057,096</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	11,724,562
2200 Support Services - Instructional Staff	7,686,569
2300 Support Services - Administration	14,121,624
2400 Support Services - Pupil Health	3,201,782
2500 Support Services - Business	2,108,023
2600 Operation and Maintenance of Plant Services	20,851,552
2700 Student Transportation Services	14,331,669
2800 Support Services - Central	4,624,344
2900 Other Support Services	230,194
<b>Total Support Services</b>	<b>\$78,880,319</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	5,740,943
3300 Community Services	168,252
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,909,195</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	28,011,906
5200 Interfund Transfers - Out	12,457,496
5900 Budgetary Reserve	4,769,123
<b>Total Other Expenditures and Financing Uses</b>	<b>\$45,238,525</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$297,085,135</b>

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	60,709,415
200 Personnel Services - Employee Benefits	38,463,599
300 Purchased Professional and Technical Services	3,026,412
400 Purchased Property Services	293,500
500 Other Purchased Services	5,728,304
600 Supplies	4,285,919
700 Property	56,328
800 Other Objects	31,336
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$112,594,813</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	15,413,557
200 Personnel Services - Employee Benefits	9,743,906
300 Purchased Professional and Technical Services	14,235,742
400 Purchased Property Services	5,600
500 Other Purchased Services	7,465,810
600 Supplies	299,342
700 Property	4,100
800 Other Objects	30,790
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$47,198,847</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	2,335,623
200 Personnel Services - Employee Benefits	1,501,724
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,463
500 Other Purchased Services	2,883,187
600 Supplies	101,935
800 Other Objects	2,955
<b>Total Vocational Education</b>	<b>\$6,828,887</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	109,544
200 Personnel Services - Employee Benefits	61,663
300 Purchased Professional and Technical Services	78,500
500 Other Purchased Services	105,000
600 Supplies	3,984
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$358,691</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	75,858
<b>Total Nonpublic School Programs</b>	<b>\$75,858</b>
<b>Total Instruction</b>	<b>\$167,057,096</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	6,836,951

PROPOSED FINAL

2022-2023 Final General Fund Budget

LEA : 124159002 West Chester Area SD

Printed 4/4/2022 10:27:51 AM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	4,366,425
300 Purchased Professional and Technical Services	378,615
400 Purchased Property Services	2,000
500 Other Purchased Services	37,410
600 Supplies	89,744
800 Other Objects	13,417
<b>Total Support Services - Students</b>	<b>\$11,724,562</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	3,764,000
200 Personnel Services - Employee Benefits	2,982,894
300 Purchased Professional and Technical Services	447,767
400 Purchased Property Services	1,500
500 Other Purchased Services	71,025
600 Supplies	409,283
700 Property	2,600
800 Other Objects	7,500
<b>Total Support Services - Instructional Staff</b>	<b>\$7,686,569</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	7,503,466
200 Personnel Services - Employee Benefits	4,818,351
300 Purchased Professional and Technical Services	1,343,844
400 Purchased Property Services	24,425
500 Other Purchased Services	207,199
600 Supplies	160,099
700 Property	3,050
800 Other Objects	61,190
<b>Total Support Services - Administration</b>	<b>\$14,121,624</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,908,641
200 Personnel Services - Employee Benefits	1,223,078
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,275
500 Other Purchased Services	2,900
600 Supplies	44,263
800 Other Objects	625
<b>Total Support Services - Pupil Health</b>	<b>\$3,201,782</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,192,859
200 Personnel Services - Employee Benefits	766,968
300 Purchased Professional and Technical Services	42,800
400 Purchased Property Services	8,406
500 Other Purchased Services	22,100
600 Supplies	24,050
800 Other Objects	50,840
<b>Total Support Services - Business</b>	<b>\$2,108,023</b>

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	8,373,772
200 Personnel Services - Employee Benefits	5,329,420
300 Purchased Professional and Technical Services	260,000
400 Purchased Property Services	3,655,460
500 Other Purchased Services	726,000
600 Supplies	2,163,500
700 Property	326,800
800 Other Objects	16,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$20,851,552</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	220,906
200 Personnel Services - Employee Benefits	141,713
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,000
500 Other Purchased Services	13,909,550
600 Supplies	49,800
800 Other Objects	1,700
<b>Total Student Transportation Services</b>	<b>\$14,331,669</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	2,158,155
200 Personnel Services - Employee Benefits	1,383,169
300 Purchased Professional and Technical Services	217,050
400 Purchased Property Services	214,560
500 Other Purchased Services	33,950
600 Supplies	577,090
800 Other Objects	40,370
<b>Total Support Services - Central</b>	<b>\$4,624,344</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	130,194
800 Other Objects	100,000
<b>Total Other Support Services</b>	<b>\$230,194</b>
<b>Total Support Services</b>	<b>\$78,880,319</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,994,697
200 Personnel Services - Employee Benefits	1,449,791
300 Purchased Professional and Technical Services	326,145
400 Purchased Property Services	143,124
500 Other Purchased Services	430,706
600 Supplies	248,300
700 Property	63,435
800 Other Objects	84,745
<b>Total Student Activities</b>	<b>\$5,740,943</b>



<u>Description</u>	<u>Amount</u>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	155,000
600 Supplies	13,252
<b>Total Community Services</b>	<b>\$168,252</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,909,195</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	10,396,906
900 Other Uses of Funds	17,615,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$28,011,906</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	12,457,496
<b>Total Interfund Transfers - Out</b>	<b>\$12,457,496</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	4,769,123
<b>Total Budgetary Reserve</b>	<b>\$4,769,123</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$45,238,525</b>
<b>TOTAL EXPENDITURES</b>	<b>\$297,085,135</b>

PROPOSED FINAL

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	59,384,883	26,468,664
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	25,730,791	26,756,849
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>\$85,115,674</b>	<b>\$53,225,513</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		

PROPOSED FINAL

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$85,115,674</b>	<b>\$53,225,513</b>
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PROPOSED FINAL

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	259,750,000	242,135,000
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 General Fund</b>	<b>\$259,750,000</b>	<b>\$242,135,000</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		

PROPOSED FINAL

**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

PROPOSED FINAL

**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**

PROPOSED FINAL

**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

PROPOSED FINAL

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$259,750,000</b>	<b>\$242,135,000</b>

PROPOSED FINAL



**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>\$259,750,000</b>	<b>\$242,135,000</b>
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PROPOSED FINAL

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,159,909
0840 Assigned Fund Balance	3,128,904
0850 Unassigned Fund Balance	19,179,851
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$26,468,664</b>
<b>5900 Budgetary Reserve</b>	<b>4,769,123</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$31,237,787</b>

PROPOSED FINAL