

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/04/2022

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Bethann M Eyth

(724)266-2833

Extn :

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

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ambridge Area SD	COUNTY : Beaver	AUN : 127040703
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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	\$52997914
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Ambridge Area SD	County : Beaver	AUN Number : 127040703
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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  <i>Kelley D Roman</i>	DATE  5-4-2022
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	We are not using Fund Balance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	unforeseen expenditures

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
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

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

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	27,573,619
7000 Revenue from State Sources	21,485,013
8000 Revenue from Federal Sources	3,939,282
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** **\$52,997,914**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$52,997,914**

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	22,008,015
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	68,400
6140 Current Act 511 Taxes - Flat Rate Assessments	37,900
6150 Current Act 511 Taxes - Proportional Assessments	3,376,705
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,280,000
6500 Earnings on Investments	6,252
6700 Revenues from LEA Activities	67,093
6800 Revenues from Intermediary Sources / Pass-Through Funds	506,100
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	41,154
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	120,000

**REVENUE FROM LOCAL SOURCES \$27,573,619**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	11,258,285
7112 Basic Education Funding-Social Security	632,170
7271 Special Education funds for School-Aged Pupils	2,360,878
7292 Pre-K Counts	875,000
7311 Pupil Transportation Subsidy	976,963
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,575
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	636,327
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,325,698
7505 Ready to Learn Block Grant	422,955
7820 State Share of Retirement Contributions	2,920,162

**REVENUE FROM STATE SOURCES \$21,485,013**

**REVENUE FROM FEDERAL SOURCES**

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	63,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	722,573
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,195
8517 NCLB, Title IV - 21st Century Schools	46,781
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,074,637

Amount

**REVENUE FROM FEDERAL SOURCES**

8751 ARP ESSER Learning Loss	1,765,096
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,939,282</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>52,997,914</b>
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Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,008,015
Amount of Tax Relief for Homestead Exclusions	<u>\$1,325,698</u>
Total Approx. Tax Revenue:	\$23,333,713
Approx. Tax Levy for Tax Rate Calculation:	\$23,653,446

Beaver

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$283,373,560	\$283,373,560
b. Real Estate Mills	83.4709	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,137,685,134	\$1,137,685,134
d. Assessed Value	\$283,373,560	\$283,373,560
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$23,653,446	\$23,653,446
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$23,653,446	\$23,653,446
(f Total * g)		
i. Base Mills Subject to Index	83.4709	
(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	98.56800%	98.56800%
k. Tax Levy Needed	\$23,653,446	\$23,653,446
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>83.4709</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,653,446	\$23,653,446
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,327,748
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,008,015
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,008,015</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,325,698</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$23,333,713</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,653,446</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	87.3105	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,741,487	\$24,741,487
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,646.59	
Number of Homestead/Farmstead Properties	6001	6001
Median Assessed Value of Homestead Properties		\$23,950

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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>\$22,008,015</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,325,698</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$23,333,713</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,653,446</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,325,698	Lowering RE Tax Rate	\$0	\$1,325,698
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,325,698</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>
Beaver	283,373,560	83.4709	23,653,446			98.56800%	
<b>Totals:</b>	<b>283,373,560</b>		<b>23,653,446</b>	1,325,698 =	22,327,748 X	98.56800% =	22,008,015

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		68,400
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	\$5.00	\$0.00	14,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	23,900
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments 37,900 37,900**

	<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%	2,795,158	2,795,158
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	375,547	375,547
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.7500	206,000	206,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 3,376,705 3,376,705**

**Total Act 511, Current Taxes 3,414,605**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,137,685,134 X</b>	<b>12</b>	<b>13,652,222</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Beaver	83.4709	83.4709	0.00%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
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	0.5000	0.5000	0.00%	Yes	4.6%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,668,250
1200 Special Programs - Elementary / Secondary	9,730,460
1300 Vocational Education	587,000
1400 Other Instructional Programs - Elementary / Secondary	394,200
1500 Nonpublic School Programs	22,239
1800 Pre-Kindergarten	639,027
<b>Total Instruction</b>	<b>\$32,041,176</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,067,840
2200 Support Services - Instructional Staff	1,001,583
2300 Support Services - Administration	2,395,995
2400 Support Services - Pupil Health	421,439
2500 Support Services - Business	554,054
2600 Operation and Maintenance of Plant Services	4,286,081
2700 Student Transportation Services	3,551,445
2800 Support Services - Central	969,937
2900 Other Support Services	22,660
<b>Total Support Services</b>	<b>\$14,271,034</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	809,046
3300 Community Services	2,800
<b>Total Operation of Non-Instructional Services</b>	<b>\$811,846</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,828,858
5900 Budgetary Reserve	45,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,873,858</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$52,997,914</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,775,238
200 Personnel Services - Employee Benefits	6,264,997
300 Purchased Professional and Technical Services	323,450
400 Purchased Property Services	6,050
500 Other Purchased Services	5,084,425
600 Supplies	195,996
700 Property	9,850
800 Other Objects	8,244
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,668,250</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,078,434
200 Personnel Services - Employee Benefits	1,795,036
300 Purchased Professional and Technical Services	1,093,340
400 Purchased Property Services	1,000
500 Other Purchased Services	3,614,723
600 Supplies	79,177
700 Property	55,500
800 Other Objects	13,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,730,460</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	587,000
<b>Total Vocational Education</b>	<b>\$587,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,500
200 Personnel Services - Employee Benefits	3,574
500 Other Purchased Services	379,126
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$394,200</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	10,000
600 Supplies	12,239
<b>Total Nonpublic School Programs</b>	<b>\$22,239</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	389,683
200 Personnel Services - Employee Benefits	222,344
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	5,000
600 Supplies	18,000
<b>Total Pre-Kindergarten</b>	<b>\$639,027</b>
<b>Total Instruction</b>	<b>\$32,041,176</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	612,438
200 Personnel Services - Employee Benefits	344,535
300 Purchased Professional and Technical Services	36,850
500 Other Purchased Services	8,100
600 Supplies	24,320
700 Property	4,250
800 Other Objects	37,347
<b>Total Support Services - Students</b>	<b>\$1,067,840</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	254,667
200 Personnel Services - Employee Benefits	162,637
300 Purchased Professional and Technical Services	90,455
500 Other Purchased Services	18,450
600 Supplies	470,674
700 Property	500
800 Other Objects	4,200
<b>Total Support Services - Instructional Staff</b>	<b>\$1,001,583</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,212,134
200 Personnel Services - Employee Benefits	753,105
300 Purchased Professional and Technical Services	274,431
500 Other Purchased Services	43,200
600 Supplies	39,695
700 Property	2,000
800 Other Objects	71,430
<b>Total Support Services - Administration</b>	<b>\$2,395,995</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	201,234
200 Personnel Services - Employee Benefits	111,605
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	1,000
600 Supplies	1,600
<b>Total Support Services - Pupil Health</b>	<b>\$421,439</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	194,975
200 Personnel Services - Employee Benefits	131,329
300 Purchased Professional and Technical Services	72,250
400 Purchased Property Services	126,000
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	25,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$554,054</b>
<b>2600 Operation and Maintenance of Plant Services</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,283,826
200 Personnel Services - Employee Benefits	869,541
300 Purchased Professional and Technical Services	301,300
400 Purchased Property Services	626,055
500 Other Purchased Services	264,795
600 Supplies	889,014
700 Property	51,000
800 Other Objects	550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,286,081</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,551,445
<b>Total Student Transportation Services</b>	<b>\$3,551,445</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	129,797
200 Personnel Services - Employee Benefits	101,766
300 Purchased Professional and Technical Services	100,500
400 Purchased Property Services	23,780
500 Other Purchased Services	8,500
600 Supplies	209,100
700 Property	396,494
<b>Total Support Services - Central</b>	<b>\$969,937</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	22,660
<b>Total Other Support Services</b>	<b>\$22,660</b>
<b>Total Support Services</b>	<b>\$14,271,034</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	319,864
200 Personnel Services - Employee Benefits	147,019
300 Purchased Professional and Technical Services	100,385
400 Purchased Property Services	27,350
500 Other Purchased Services	92,643
600 Supplies	66,035
700 Property	12,250
800 Other Objects	43,500
<b>Total Student Activities</b>	<b>\$809,046</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	800
600 Supplies	2,000
<b>Total Community Services</b>	<b>\$2,800</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$811,846</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	1,883,858
900 Other Uses of Funds	3,945,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,828,858</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	45,000
<b>Total Budgetary Reserve</b>	<b>\$45,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,873,858</b>
<b>TOTAL EXPENDITURES</b>	<b>\$52,997,914</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,500,000	1,200,000
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	1,700,000	1,100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	530,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,578	50,000
Other Agency Fund	26,479	25,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,807,057</b>	<b>\$2,875,000</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

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,807,057</b>	<b>\$2,875,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	5,333,500	49,100,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	572,720	565,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	425,214	420,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,331,434</b>	<b>\$50,085,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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

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>\$6,331,434</b>	<b>\$50,085,000</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>\$6,331,434</b>	<b>\$50,085,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	
<b>5900 Budgetary Reserve</b>	<b>45,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$45,000</b>