

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023

*Kelly A Romano*

President of the Board - Original Signature Required

*6-21-23*

Date

*Jane Muelle*

Secretary of the Board - Original Signature Required

*6-21-23*

Date

*Joseph W. Pappalardo*

Chief School Administrator - Original Signature Required

*6/21/23*

Date

Bethann Eyth

Contact Person

(724)266-2833

Extn :1203

Telephone

Extension

beyth@ambridge.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 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 2023-2024 (compared to 2022-2023 )? Yes   
No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$54617806
Ending Unassigned Fund Balance	\$2067096
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.78%

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 <i>Joseph W. Parganilla</i>	DATE 6/21/23
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DUE DATE: AUGUST 15, 2023

Certification of Use of ----- PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 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>Kelly D. Remmonse</i>	DATE <i>5-17-23</i>
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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>
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 throughout the year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is within 8% of total expenditures which is allowable by PDE and in line with board policy.

<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	305,532	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,336,785	
0850 Unassigned Fund Balance	2,067,096	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,403,881</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	27,008,422	
7000 Revenue from State Sources	22,264,320	
8000 Revenue from Federal Sources	1,988,279	
9000 Other Financing Sources	20,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$51,281,021</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$56,684,902</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,980,868
6113 Public Utility Realty Taxes	27,701
6114 Payments in Lieu of Current Taxes - State / Local	19,938
6120 Current Per Capita Taxes, Section 679	81,113
6140 Current Act 511 Taxes - Flat Rate Assessments	41,026
6150 Current Act 511 Taxes - Proportional Assessments	4,003,447
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,085,971
6500 Earnings on Investments	15,141
6700 Revenues from LEA Activities	91,273
6800 Revenues from Intermediary Sources / Pass-Through Funds	409,415
6910 Rentals	32,973
6920 Contributions and Donations from Private Sources	66,154
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	133,402

**REVENUE FROM LOCAL SOURCES \$27,008,422**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	11,968,763
7112 Basic Education Funding-Social Security	605,238
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,591,878
7292 Pre-K Counts	1,000,000
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,575
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	1,327,001
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	422,955
7820 State Share of Retirement Contributions	2,702,910

**REVENUE FROM STATE SOURCES \$22,264,320**

**REVENUE FROM FEDERAL SOURCES**

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	30,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	650,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	91,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	46,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	882,414
8751 ARP ESSER Learning Loss	87,301
8752 ARP ESSER Summer Programs	12,836
8753 ARP ESSER Afterschool Programs	18,728
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>\$1,988,279</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
<b>OTHER FINANCING SOURCES</b>	<b>\$20,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>51,281,021</b>

Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$20,980,868</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,327,001</u></b>
Total Approx. Tax Revenue:	<b>\$22,307,869</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$24,367,708</b>

Beaver

Total

<b>2022-23 Data</b>		
a. Assessed Value	\$283,373,560	\$283,373,560
b. Real Estate Mills	83.4709	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,133,236,794	\$1,133,236,794
d. Assessed Value	\$291,930,579	\$291,930,579
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$23,653,446	\$23,653,446
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 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	91.06000%	91.06000%
k. Tax Levy Needed	\$24,367,708	\$24,367,708
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>83.4709</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,367,708	\$24,367,708
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,040,707
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,980,868
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,980,868</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,327,001</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$22,307,869</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,367,708</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	88.0617	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,707,903	\$25,707,903
<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	\$2,675.04	
Number of Homestead/Farmstead Properties	5943	5943
Median Assessed Value of Homestead Properties		\$23,950

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Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,980,868</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,327,001</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,307,869</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,367,708</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,327,001	Lowering RE Tax Rate	\$0		\$1,327,001
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,327,001</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	291,930,579	83.4709	24,367,708			91.06000%	
<b>Totals:</b>	<b>291,930,579</b>		<b>24,367,708</b>	- 1,327,001 =	23,040,707 X	91.06000% =	20,980,868

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		81,113
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	13,887
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	27,139
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 41,026 41,026**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,141,233	3,141,233
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	615,150	615,150
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	247,064	247,064
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 4,003,447 4,003,447**

**Total Act 511, Current Taxes 4,044,473**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,133,236,794 X</b>	<b>12</b>	<b>13,598,842</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
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Beaver	83.4709	83.4709	0.00%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	5.5%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,275,220
1200 Special Programs - Elementary / Secondary	10,950,884
1300 Vocational Education	465,000
1400 Other Instructional Programs - Elementary / Secondary	342,853
1500 Nonpublic School Programs	20,300
1700 Higher Education Programs for Secondary Students	144,975
1800 Pre-Kindergarten	692,236
<b>Total Instruction</b>	<b>\$31,891,468</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,195,033
2200 Support Services - Instructional Staff	726,936
2300 Support Services - Administration	2,435,500
2400 Support Services - Pupil Health	430,335
2500 Support Services - Business	650,137
2600 Operation and Maintenance of Plant Services	4,795,741
2700 Student Transportation Services	3,724,846
2800 Support Services - Central	1,696,180
2900 Other Support Services	22,660
<b>Total Support Services</b>	<b>\$15,677,368</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	919,978
3300 Community Services	89,791
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,009,769</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	90,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$90,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,899,201
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,949,201</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$54,617,806</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,439,033
200 Personnel Services - Employee Benefits	5,714,510
300 Purchased Professional and Technical Services	338,200
400 Purchased Property Services	7,300
500 Other Purchased Services	4,502,015
600 Supplies	226,983
700 Property	10,700
800 Other Objects	36,479
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,275,220</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,041,301
200 Personnel Services - Employee Benefits	1,911,302
300 Purchased Professional and Technical Services	1,197,166
400 Purchased Property Services	6,100
500 Other Purchased Services	4,669,556
600 Supplies	108,049
700 Property	3,000
800 Other Objects	14,410
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,950,884</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	465,000
<b>Total Vocational Education</b>	<b>\$465,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	31,864
200 Personnel Services - Employee Benefits	13,575
500 Other Purchased Services	295,414
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$342,853</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,000
600 Supplies	12,300
<b>Total Nonpublic School Programs</b>	<b>\$20,300</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	144,975
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$144,975</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	424,010
200 Personnel Services - Employee Benefits	242,626
500 Other Purchased Services	5,000
600 Supplies	18,000
800 Other Objects	2,600

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$692,236</b>
<b>Total Instruction</b>	<b>\$31,891,468</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	622,629
200 Personnel Services - Employee Benefits	378,490
300 Purchased Professional and Technical Services	124,500
400 Purchased Property Services	200
500 Other Purchased Services	6,500
600 Supplies	19,825
700 Property	4,250
800 Other Objects	38,639
<b>Total Support Services - Students</b>	<b>\$1,195,033</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	266,012
200 Personnel Services - Employee Benefits	159,655
300 Purchased Professional and Technical Services	1,855
500 Other Purchased Services	14,125
600 Supplies	283,389
700 Property	1,000
800 Other Objects	900
<b>Total Support Services - Instructional Staff</b>	<b>\$726,936</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,246,253
200 Personnel Services - Employee Benefits	830,460
300 Purchased Professional and Technical Services	223,747
500 Other Purchased Services	43,500
600 Supplies	34,050
700 Property	2,000
800 Other Objects	55,490
<b>Total Support Services - Administration</b>	<b>\$2,435,500</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	203,590
200 Personnel Services - Employee Benefits	106,095
300 Purchased Professional and Technical Services	115,500
500 Other Purchased Services	1,000
600 Supplies	3,650
700 Property	500
<b>Total Support Services - Pupil Health</b>	<b>\$430,335</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	232,109
200 Personnel Services - Employee Benefits	142,178
300 Purchased Professional and Technical Services	71,350

2023-2024 Final General Fund Budget

LEA : 127040703 Ambridge Area SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	165,000
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	35,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$650,137</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,342,861
200 Personnel Services - Employee Benefits	1,001,144
300 Purchased Professional and Technical Services	285,000
400 Purchased Property Services	693,000
500 Other Purchased Services	258,186
600 Supplies	1,094,000
700 Property	121,000
800 Other Objects	550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,795,741</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,686,846
600 Supplies	38,000
<b>Total Student Transportation Services</b>	<b>\$3,724,846</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	130,764
200 Personnel Services - Employee Benefits	108,432
300 Purchased Professional and Technical Services	148,000
400 Purchased Property Services	26,500
500 Other Purchased Services	8,800
600 Supplies	209,200
700 Property	1,063,984
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,696,180</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>\$15,677,368</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	357,139
200 Personnel Services - Employee Benefits	158,613
300 Purchased Professional and Technical Services	136,850
400 Purchased Property Services	14,000
500 Other Purchased Services	91,786
600 Supplies	75,590
700 Property	30,500
800 Other Objects	55,500



<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$919,978</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	28,991
200 Personnel Services - Employee Benefits	9,000
300 Purchased Professional and Technical Services	27,800
500 Other Purchased Services	2,000
600 Supplies	10,000
800 Other Objects	12,000
<b>Total Community Services</b>	<b>\$89,791</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,009,769</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	90,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$90,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$90,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,599,201
900 Other Uses of Funds	4,300,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,899,201</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,949,201</b>
<b>TOTAL EXPENDITURES</b>	<b>\$54,617,806</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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	1,797,497	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	48,742	45,000
Other Agency Fund	30,461	25,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,906,700</b>	<b>\$2,870,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$3,906,700** **\$2,870,000**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable	49,100,000	44,765,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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>\$50,097,934</b>	<b>\$45,750,000</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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

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

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Food Service / Cafeteria Operations Fund**

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

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

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

**Total Activity Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Other Agency Fund**

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

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$50,097,934</b>	<b>\$45,750,000</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 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>\$50,097,934</b>	<b>\$45,750,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	305,532
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,067,096
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,067,096</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,422,628</b>