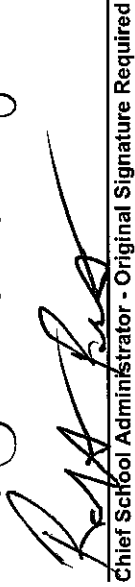


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required6-23-22  
Date  
Secretary of the Board - Original Signature Required06/23/2022  
Date  
Chief School Administrator - Original Signature Required6/23/2022  
Date

Kathy Jo Beverly

(724)846-6600 Extn :1004

Contact Person

Telephone Extension

beverlyk@bsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blackhawk SD	COUNTY : Beaver	AUN : 127041603
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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	\$40746432
Ending Unassigned Fund Balance	\$1364200
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.34%

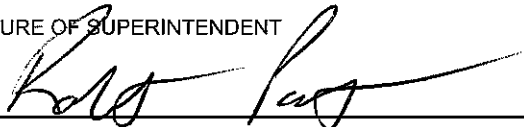
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-23-2022
--	-------------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Blackhawk SD	County : Beaver	AUN Number : 127041603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-23-22
---	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Future budget shortfalls and emergency expenditure situations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future capital projects, PSERS increases, Cafeteria Fund negative balance, books, technology, COVID mitigation efforts

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,424,233	
0850 Unassigned Fund Balance	2,940,531	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,364,764</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	20,411,747	
7000 Revenue from State Sources	18,919,916	
8000 Revenue from Federal Sources	1,061,391	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$40,393,054</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$47,757,818</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,414,557
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	18,250
6114 Payments in Lieu of Current Taxes - State / Local	3,406
6120 Current Per Capita Taxes, Section 679	36,900
6140 Current Act 511 Taxes - Flat Rate Assessments	68,500
6150 Current Act 511 Taxes - Proportional Assessments	2,420,984
6400 Delinquencies on Taxes Levied / Assessed by the LEA	860,000
6500 Earnings on Investments	43,750
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	450,000
6910 Rentals	35,400
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,411,747</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,353,639
7220 Vocational Education	15,000
7271 Special Education funds for School-Aged Pupils	1,967,810
7311 Pupil Transportation Subsidy	1,345,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	285,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	75,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340 State Property Tax Reduction Allocation	1,082,859
7505 Ready to Learn Block Grant	359,398
7506 PAsmart Grants	16,500
7810 State Share of Social Security and Medicare Taxes	646,349
7820 State Share of Retirement Contributions	2,727,361
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,919,916</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	226,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,571
8517 NCLB, Title IV - 21St Century Schools	25,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	704,772
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,048
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,061,391</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>40,393,054</b>

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,415,165		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,082,859</u>		
Total Approx. Tax Revenue:	\$17,498,024		
Approx. Tax Levy for Tax Rate Calculation:	\$18,257,127		

	Beaver	Lawrence	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$260,700,821	\$8,126,431	\$268,827,252
b. Real Estate Mills	69.0000	21.4700	
I. <b>2022-23 Data</b>			
c. 2020 STEB Market Value	\$1,107,616,682	\$10,330,895	\$1,117,947,577
d. Assessed Value	\$261,763,486	\$8,262,300	\$270,025,786
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$17,988,357	\$174,474	\$18,162,831
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	99.07591%	0.92409%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$17,994,990	\$167,841	\$18,162,831
(f Total * g)			
i. Base Mills Subject to Index	69.0254	21.4700	
(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	95.58000%	95.58000%	95.58000%
k. Tax Levy Needed	\$18,088,415	\$168,712	\$18,257,127
(Approx. Tax Levy * g)			
I. <b>2022-23 Real Estate Tax Rate</b>	<b>69.1000</b>	<b>20.4100</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$18,087,857	\$168,634	\$18,256,491
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,173,632
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,414,557
(n * Est. Pct. Collection)			



Act 1 Index (current):	4.5%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,415,165		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,082,859</u>		
Total Approx. Tax Revenue:	\$17,498,024		
Approx. Tax Levy for Tax Rate Calculation:	\$18,257,127		

	Beaver	Lawrence	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	72.1315	22.4361	
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)	\$18,881,393	\$185,374	\$19,066,767
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	\$3,283.89	\$10,553.33	
Number of Homestead/Farmstead Properties	4706	79	4785
Median Assessed Value of Homestead Properties			\$27,950

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,415,165		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,082,859</u>		
Total Approx. Tax Revenue:	\$17,498,024		
Approx. Tax Levy for Tax Rate Calculation:	\$18,257,127		

	Beaver	Lawrence		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,082,859	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,082,859

CODE											
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>				
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>					
Beaver	261,763,486	69.1000	18,087,857			95.58000%					
Lawrence	8,262,300	20.4100	168,634			95.58000%					
<b>Totals:</b>	<b>270,025,786</b>		<b>18,256,491</b>	-	1,082,859	=	17,173,632	X	95.58000%	=	16,414,557
				<u>Rate</u>			<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			36,900				
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	36,900	36,900				
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	31,500	31,500				
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0				
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$100.00	\$0.00	100	100				
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0				
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>68,500</b>	<b>68,500</b>				
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,153,274	2,153,274				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	247,500	247,500				
6154	Current Act 511 Amusement Taxes			1.000%	0.000%	20,210	20,210				
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			0.000	0.000	0	0				
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0				
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>2,420,984</b>	<b>2,420,984</b>				
<b>Total Act 511, Current Taxes</b>							<b>2,489,484</b>				
<b>Act 511 Tax Limit --&gt;</b>				<b>1,117,947,577</b>	<b>X</b>	<b>12</b>	<b>13,415,371</b>				
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>				

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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>									
	Beaver	69.0254	69.1000	0.11%	Yes	4.5%				
	Lawrence	21.4700	20.4100	-4.92%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	\$100.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6154	Current Act 511 Amusement Taxes	1.000%	1.000%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,008,213
1200 Special Programs - Elementary / Secondary	5,026,630
1300 Vocational Education	1,229,948
1400 Other Instructional Programs - Elementary / Secondary	223,133
1500 Nonpublic School Programs	7,997
<b>Total Instruction</b>	<b>\$23,495,921</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	863,443
2200 Support Services - Instructional Staff	1,074,700
2300 Support Services - Administration	2,433,087
2400 Support Services - Pupil Health	478,586
2500 Support Services - Business	422,530
2600 Operation and Maintenance of Plant Services	3,595,487
2700 Student Transportation Services	2,554,383
2900 Other Support Services	43,500
<b>Total Support Services</b>	<b>\$11,465,716</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	710,261
3300 Community Services	7,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$717,761</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	729,772
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$729,772</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,032,262
5200 Interfund Transfers - Out	305,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,337,262</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$40,746,432</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	9,755,625
200 Personnel Services - Employee Benefits	5,941,701
300 Purchased Professional and Technical Services	31,600
400 Purchased Property Services	11,331
500 Other Purchased Services	926,641
600 Supplies	271,102
700 Property	56,465
800 Other Objects	13,748
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,008,213</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,259,756
200 Personnel Services - Employee Benefits	1,395,629
300 Purchased Professional and Technical Services	240,000
500 Other Purchased Services	1,062,670
600 Supplies	40,725
700 Property	22,725
800 Other Objects	5,125
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,026,630</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	698,158
200 Personnel Services - Employee Benefits	439,020
300 Purchased Professional and Technical Services	4,515
400 Purchased Property Services	9,000
500 Other Purchased Services	20,400
600 Supplies	50,605
700 Property	7,500
800 Other Objects	750
<b>Total Vocational Education</b>	<b>\$1,229,948</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	78,867
200 Personnel Services - Employee Benefits	52,691
500 Other Purchased Services	91,500
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$223,133</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	7,997
<b>Total Nonpublic School Programs</b>	<b>\$7,997</b>
<b>Total Instruction</b>	<b>\$23,495,921</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	460,519
200 Personnel Services - Employee Benefits	294,714

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	84,900
500 Other Purchased Services	1,250
600 Supplies	19,960
700 Property	1,000
800 Other Objects	1,100
<b>Total Support Services - Students</b>	<b>\$863,443</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	232,663
200 Personnel Services - Employee Benefits	165,131
300 Purchased Professional and Technical Services	169,788
400 Purchased Property Services	17,000
500 Other Purchased Services	77,111
600 Supplies	121,222
700 Property	291,500
800 Other Objects	285
<b>Total Support Services - Instructional Staff</b>	<b>\$1,074,700</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,175,884
200 Personnel Services - Employee Benefits	667,000
300 Purchased Professional and Technical Services	234,786
400 Purchased Property Services	63,500
500 Other Purchased Services	193,317
600 Supplies	73,100
700 Property	5,500
800 Other Objects	20,000
<b>Total Support Services - Administration</b>	<b>\$2,433,087</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	279,929
200 Personnel Services - Employee Benefits	134,457
300 Purchased Professional and Technical Services	49,500
500 Other Purchased Services	1,000
600 Supplies	7,100
700 Property	6,000
800 Other Objects	600
<b>Total Support Services - Pupil Health</b>	<b>\$478,586</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	236,208
200 Personnel Services - Employee Benefits	143,685
300 Purchased Professional and Technical Services	6,910
400 Purchased Property Services	8,000
500 Other Purchased Services	17,500
600 Supplies	5,577
700 Property	2,500
800 Other Objects	2,150
<b>Total Support Services - Business</b>	<b>\$422,530</b>

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,292,094
200 Personnel Services - Employee Benefits	973,775
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	545,880
600 Supplies	705,538
700 Property	70,750
800 Other Objects	3,950
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,595,487</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,391,983
600 Supplies	162,400
<b>Total Student Transportation Services</b>	<b>\$2,554,383</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	43,500
<b>Total Other Support Services</b>	<b>\$43,500</b>
<b>Total Support Services</b>	<b>\$11,465,716</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	206,864
200 Personnel Services - Employee Benefits	152,541
300 Purchased Professional and Technical Services	59,054
400 Purchased Property Services	35,000
500 Other Purchased Services	122,470
600 Supplies	19,332
700 Property	105,000
800 Other Objects	10,000
<b>Total Student Activities</b>	<b>\$710,261</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	7,500
<b>Total Community Services</b>	<b>\$7,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$717,761</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	729,772
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$729,772</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$729,772</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	1,301,925
900 Other Uses of Funds	2,730,337
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,032,262</b>



LEA : 127041603     Blackhawk SD

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<u>Description</u>		<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		305,000
Total Interfund Transfers - Out		\$305,000
Total Other Expenditures and Financing Uses		\$4,337,262
TOTAL EXPENDITURES		\$40,746,432

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**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,674,360	1,674,360
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,674,360</b>	<b>\$1,674,360</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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,674,360	\$1,674,360

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	39,295,000	36,199,668
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	756,010	756,010
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,263,777	5,263,777
0599 Other Noncurrent Liabilities	53,721,225	53,721,225
<b>Total General Fund</b>	<b>\$99,036,012</b>	<b>\$95,940,680</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		

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<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		
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$99,036,012	\$95,940,680



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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
TOTAL INDEBTEDNESS	\$99,036,012	\$95,940,680

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,647,186
0850 Unassigned Fund Balance	1,364,200
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,011,386
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,011,386