

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022

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

\_\_\_\_\_  
Date 6-30-2022

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

\_\_\_\_\_  
Date 6-30-2022

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

\_\_\_\_\_  
Date 6-30-2022

Scott A Korba  
Contact Person

(724)857-7500 Telephone  
Extn :1109 Extension

skorba@quipsd.org  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Aliquippa SD	COUNTY : Beaver	AUN : 127040503
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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	\$30564040
Ending Unassigned Fund Balance	\$194824
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.63%

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  6-30-2022
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Aliquippa SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127040503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>Jana R. Duce-Devo</i>	<b>DATE</b> <i>6-30-2022</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>
1530	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$919,343.70 C x 2%: \$18,868.92</p>	Two tier tax system: Building-42.5 mills, Land-265.0 mills
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$693,432.53 C x 2%: \$18,868.92</p>	Two tier tax system: Building-42.5 mills, Land-265.0 mills
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	ASD has been operating with a negative 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.	ASD has been operating with a negative fund balance
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.	ASD has been operating with a negative fund balance

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	7,076,624
7000 Revenue from State Sources	16,383,315
8000 Revenue from Federal Sources	7,298,925
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** **\$30,758,864**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$30,758,864**

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,289,938
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6120 Current Per Capita Taxes, Section 679	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	645,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	510,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	30,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	189,186
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	186,000
6990 Refunds and Other Miscellaneous Revenue	41,000

**REVENUE FROM LOCAL SOURCES \$7,076,624**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,052,653
7271 Special Education funds for School-Aged Pupils	1,567,344
7311 Pupil Transportation Subsidy	507,109
7312 Nonpublic and Charter School Pupil Transportation Subsidy	73,920
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	697,083
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	943,446
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	314,428
7506 PAsmart Grants	24,616
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810 State Share of Social Security and Medicare Taxes	250,000
7820 State Share of Retirement Contributions	1,872,716

**REVENUE FROM STATE SOURCES \$16,383,315**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,072,771
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,487
8517 NCLB, Title IV - 21st Century Schools	85,510
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,069,157
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,900,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	75,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,298,925</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,758,864</b>
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AUN: 127040503 Aliquippa SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,621,389

\$3,668,549

Amount of Tax Relief for Homestead Exclusions

\$943,446

Total Approx. Tax Revenue:

\$2,564,835

Approx. Tax Levy for Tax Rate Calculation:

\$2,896,927

\$4,419,939

Beaver  
Buildings

Beaver  
Land

Total

<b>2021-22 Data</b>			
a. Assessed Value	\$69,537,169	\$16,988,283	\$86,525,452
b. Real Estate Mills	41.5000	261.5000	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$280,691,641	\$280,691,641	\$561,383,282
d. Assessed Value	\$68,162,985	\$16,679,012	\$84,841,997
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$2,885,793	\$4,442,436	\$7,328,229
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	100.00000%	100.00000%	
<b>II.</b>			
h. Rebalanced 2021-22 Tax Levy	\$2,885,793	\$4,442,436	\$7,328,229
(f * g)			
i. Base Mills Subject to Index	41.5000	261.5000	
(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	83.00000%	83.00000%	
k. Tax Levy Needed	\$2,896,927	\$4,419,939	\$7,316,866
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>			
(k / d * 1000)	<b>42.5000</b>	<b>265.0000</b>	
<b>III.</b>			
m. Tax Levy Generated by Mills	\$2,896,927	\$4,419,938	\$7,316,865
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$1,953,481	\$4,419,938	\$6,373,419
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$1,621,389	\$3,668,549	\$5,289,938
(n * Est. Pct. Collection)			

AUN: 127040503 Aliquippa SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.2%

Calculation Method:

<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,621,389</b>	<b>\$3,668,549</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$943,446</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,564,835</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,896,927</b>	<b>\$4,419,939</b>

	<b>Beaver Buildings</b>	<b>Beaver Land</b>	<b>Total</b>
<hr/>			
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	43.6580	275.0980	
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)	\$2,975,860	\$4,588,363	\$7,564,223
<b>IV.</b> 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**

<b>V.</b> Assessed Value Exclusion per Homestead	\$317.00	\$527.36	
Number of Homestead/Farmstead Properties	1789	1789	1789
Median Assessed Value of Homestead Properties			\$13,800

Act 1 Index (current): 5.2%

Calculation Method:

	Rate			
Approx. Tax Revenue from RE Taxes:	\$1,621,389		\$3,668,549	
Amount of Tax Relief for Homestead Exclusions	<u>\$943,446</u>			
Total Approx. Tax Revenue:	\$2,564,835			
Approx. Tax Levy for Tax Rate Calculation:	\$2,896,927		\$4,419,939	
	Beaver Buildings	Beaver Land		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$943,446	Lowering RE Tax Rate	\$943,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$943,446</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	68,162,985	42.5000	2,896,927			83.00000%	
Beaver	16,679,012	265.0000	4,419,938			83.00000%	
<b>Totals:</b>	<b>84,841,997</b>		<b>7,316,865</b>	- 943,446 =	6,373,419 X	N/A =	5,289,938

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$5.00	10,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>10,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	525,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.5000	45,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>645,000</b>
<b>Total Act 511, Current Taxes</b>			<b>655,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>561,383,282 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,736,599</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Buildings	41.5000	42.5000	2.41%	Yes	5.2%				
	Land	261.5000	265.0000	1.34%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%	\$5.00	\$5.00	0.01%	Yes
6144	Current Act 511 Trailer Taxes					5.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes					5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6154	Current Act 511 Amusement Taxes					5.2%				
6155	Current Act 511 Business Privilege Taxes					5.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.2%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	5.2%	0.5000	0.5000	0.01%	Yes

LEA : 127040503 Aliquippa SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,630,439
1200 Special Programs - Elementary / Secondary	5,390,784
1300 Vocational Education	529,790
1400 Other Instructional Programs - Elementary / Secondary	144,977
1500 Nonpublic School Programs	30,657
<b>Total Instruction</b>	<b>\$17,726,647</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	691,289
2200 Support Services - Instructional Staff	285,696
2300 Support Services - Administration	1,265,193
2400 Support Services - Pupil Health	257,378
2500 Support Services - Business	348,482
2600 Operation and Maintenance of Plant Services	2,927,684
2700 Student Transportation Services	1,332,957
2800 Support Services - Central	695,270
2900 Other Support Services	5,100
<b>Total Support Services</b>	<b>\$7,809,049</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	477,828
3300 Community Services	10,975
<b>Total Operation of Non-Instructional Services</b>	<b>\$488,803</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	655,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$655,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,436,823
5900 Budgetary Reserve	447,718
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,884,541</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,564,040</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,402,307
200 Personnel Services - Employee Benefits	3,278,167
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	42,330
500 Other Purchased Services	3,015,466
600 Supplies	557,604
700 Property	229,505
800 Other Objects	3,060
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,630,439</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,326,569
200 Personnel Services - Employee Benefits	799,902
300 Purchased Professional and Technical Services	766,632
500 Other Purchased Services	2,492,581
600 Supplies	4,080
800 Other Objects	1,020
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,390,784</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	196,486
200 Personnel Services - Employee Benefits	138,484
400 Purchased Property Services	1,020
500 Other Purchased Services	153,000
600 Supplies	33,150
700 Property	7,650
<b>Total Vocational Education</b>	<b>\$529,790</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	55,692
200 Personnel Services - Employee Benefits	23,638
300 Purchased Professional and Technical Services	7,140
500 Other Purchased Services	55,590
600 Supplies	2,917
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$144,977</b>
<b>1500 Nonpublic School Programs</b>	
500 Other Purchased Services	30,657
<b>Total Nonpublic School Programs</b>	<b>\$30,657</b>
<b>Total Instruction</b>	<b>\$17,726,647</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	301,400
200 Personnel Services - Employee Benefits	247,347
300 Purchased Professional and Technical Services	138,054
500 Other Purchased Services	1,173

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,550
800 Other Objects	765
<b>Total Support Services - Students</b>	<b>\$691,289</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	164,035
200 Personnel Services - Employee Benefits	95,206
300 Purchased Professional and Technical Services	26,455
<b>Total Support Services - Instructional Staff</b>	<b>\$285,696</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	592,709
200 Personnel Services - Employee Benefits	373,695
300 Purchased Professional and Technical Services	190,536
400 Purchased Property Services	16,830
500 Other Purchased Services	54,468
600 Supplies	28,795
800 Other Objects	8,160
<b>Total Support Services - Administration</b>	<b>\$1,265,193</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	89,544
200 Personnel Services - Employee Benefits	85,214
300 Purchased Professional and Technical Services	77,520
600 Supplies	5,100
<b>Total Support Services - Pupil Health</b>	<b>\$257,378</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	168,626
200 Personnel Services - Employee Benefits	138,711
300 Purchased Professional and Technical Services	12,240
400 Purchased Property Services	7,650
500 Other Purchased Services	2,295
600 Supplies	15,645
800 Other Objects	3,315
<b>Total Support Services - Business</b>	<b>\$348,482</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	834,788
200 Personnel Services - Employee Benefits	663,319
300 Purchased Professional and Technical Services	176,970
400 Purchased Property Services	194,565
500 Other Purchased Services	76,690
600 Supplies	511,744
700 Property	467,568
800 Other Objects	2,040
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,927,684</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	84,066

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	45,276
300 Purchased Professional and Technical Services	7,650
500 Other Purchased Services	1,195,965
<b>Total Student Transportation Services</b>	<b>\$1,332,957</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	76,768
200 Personnel Services - Employee Benefits	56,917
300 Purchased Professional and Technical Services	183,819
400 Purchased Property Services	10,200
500 Other Purchased Services	6,120
600 Supplies	94,558
700 Property	265,868
800 Other Objects	1,020
<b>Total Support Services - Central</b>	<b>\$695,270</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	5,100
<b>Total Other Support Services</b>	<b>\$5,100</b>
<b>Total Support Services</b>	<b>\$7,809,049</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	169,463
200 Personnel Services - Employee Benefits	71,199
300 Purchased Professional and Technical Services	100,547
400 Purchased Property Services	14,280
500 Other Purchased Services	73,328
600 Supplies	32,079
700 Property	10,710
800 Other Objects	6,222
<b>Total Student Activities</b>	<b>\$477,828</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	10,975
<b>Total Community Services</b>	<b>\$10,975</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$488,803</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
500 Other Purchased Services	255,000
600 Supplies	400,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$655,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$655,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,766,823
900 Other Uses of Funds	1,670,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,436,823</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	447,718
<b>Total Budgetary Reserve</b>	<b>\$447,718</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,884,541</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,564,040</b>

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**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	600,000	700,000
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		
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	5,000	6,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$605,000</b>	<b>\$706,000</b>
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**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

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$605,000</b>	<b>\$706,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	44,335,000	40,898,177
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$44,335,000</b>	<b>\$40,898,177</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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$44,335,000</b>	<b>\$40,898,177</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>\$44,335,000</b>	<b>\$40,898,177</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	194,824
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$194,824</b>
<b>5900 Budgetary Reserve</b>	<b>447,718</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$642,542</b>