

Fiscal Year 2022-2023

Date of Adoption of the General Fund Budget:

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Purchase Line SD	COUNTY : Indiana	AUN : 128327303
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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	\$21128407
Ending Unassigned Fund Balance	\$853677
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.04%

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 6/27/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Purchase Line SD	Indiana	128327303

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
	5-9-2022

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.	Budgetary Reserve is used for unforeseen expenses throughout the school 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.	Ending unassigned fund balance is less than the allowable 8% of budgeted expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Post employment medical coverage \$141,466, retirement rate stabilization \$188,042, QSCB bond payments \$1,692,000, 5 year building improvement plan \$4,374,961

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	50,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,905,520	
0850 Unassigned Fund Balance	1,730,381	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,635,901</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,833,676	
7000 Revenue from State Sources	14,939,864	
8000 Revenue from Federal Sources	2,019,311	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,792,851</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,428,752</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,266,700
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	13,400
6120 Current Per Capita Taxes, Section 679	16,500
6140 Current Act 511 Taxes - Flat Rate Assessments	23,300
6150 Current Act 511 Taxes - Proportional Assessments	820,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	299,000
6500 Earnings on Investments	2,500
6700 Revenues from LEA Activities	23,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,276
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	5,800
REVENUE FROM LOCAL SOURCES	\$3,833,676
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,288,443
7112 Basic Education Funding-Social Security	376,446
7160 Tuition for Orphans Subsidy	25,000
7240 Driver Education - Student	1,100
7271 Special Education funds for School-Aged Pupils	983,991
7311 Pupil Transportation Subsidy	1,393,403
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	318,896
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,871
7340 State Property Tax Reduction Allocation	356,900
7505 Ready to Learn Block Grant	218,571
7820 State Share of Retirement Contributions	1,946,843
REVENUE FROM STATE SOURCES	\$14,939,864
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	344,929
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,513
8517 NCLB, Title IV - 21st Century Schools	26,157
8732 ARRA - Qualified School Construction Bonds (QSCB)	363,602
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,131,110
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	101,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,019,311
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,792,851

Act 1 Index (current): 5.0% | Act 1 Index (prior): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,267,183		
Amount of Tax Relief for Homestead Exclusions	<u>\$356,900</u>		
Total Approx. Tax Revenue:	\$2,624,083		
Approx. Tax Levy for Tax Rate Calculation:	\$2,883,254		
	Clearfield	Indiana	Total

2021-22 Data			
a. Assessed Value	\$10,181,312	\$251,302,007	\$261,483,319
b. Real Estate Mills	67.3600	8.2900	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$68,311,401	\$195,754,888	\$264,066,289
d. Assessed Value	\$10,195,718	\$250,809,726	\$261,005,444
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$685,813	\$2,083,294	\$2,769,107
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	25.86904%	74.13096%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$716,341	\$2,052,766	\$2,769,107
(f Total * g)			
i. Base Mills Subject to Index	70.2590	8.2900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment	Yes		
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.00000%	90.00000%	89.74131%
k. Tax Levy Needed	\$745,870	\$2,137,384	\$2,883,254
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	73.1500	8.5200	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$745,817	\$2,136,899	\$2,882,716
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,525,816
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,266,700
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.0% | Act 1 Index (prior): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
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Amount of Tax Relief for Homestead Exclusions	<u>\$356,900</u>		
Total Approx. Tax Revenue:	\$2,624,083		
Approx. Tax Levy for Tax Rate Calculation:	\$2,883,254		
	Clearfield	Indiana	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	73.2801	8.7045	
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)	\$747,143	\$2,183,173	\$2,930,316
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	\$2,575.00	\$22,105.00	
Number of Homestead/Farmstead Properties	412	1483	1895
Median Assessed Value of Homestead Properties			\$69,800

Act 1 Index (current): 5.0% | Act 1 Index (prior): 4.3%

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Approx. Tax Revenue from RE Taxes:	\$2,267,183		
Amount of Tax Relief for Homestead Exclusions	<u>\$356,900</u>		
Total Approx. Tax Revenue:	\$2,624,083		
Approx. Tax Levy for Tax Rate Calculation:	\$2,883,254		
	Clearfield	Indiana	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$356,900	Lowering RE Tax Rate	\$0	\$356,900
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$356,900

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>		
Clearfield	10,195,718	73.1500	745,817				89.00000%		
Indiana	250,809,726	8.5200	2,136,899				90.00000%		
Totals:		261,005,444	2,882,716	-	356,900	=	2,525,816	X	89.74131% = 2,266,700
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					16,500
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	16,500	16,500		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	6,800	6,800		
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			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes– Flat Rate Assessments						23,300	23,300		
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			0.700%	0.000%	780,000	780,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	40,000	40,000		
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			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes– Proportional Assessments						820,000	820,000		
Total Act 511, Current Taxes							843,300		
Act 511 Tax Limit -->				264,066,289		X	12	3,168,795	
				Market Value			Mills	(511 Limit)	

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>									
	Clearfield	70.2590	73.1500	4.12%	Yes	4.3%				
	Indiana	8.2900	8.5200	2.78%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,535,296
1200 Special Programs - Elementary / Secondary	3,352,732
1300 Vocational Education	701,734
1400 Other Instructional Programs - Elementary / Secondary	233,117
1800 Pre-Kindergarten	163,557
Total Instruction	\$11,986,436
2000 Support Services	
2100 Support Services - Students	694,781
2200 Support Services - Instructional Staff	1,103,710
2300 Support Services - Administration	1,174,077
2400 Support Services - Pupil Health	274,700
2500 Support Services - Business	378,307
2600 Operation and Maintenance of Plant Services	1,698,946
2700 Student Transportation Services	1,782,629
2800 Support Services - Central	115,904
2900 Other Support Services	25,284
Total Support Services	\$7,248,338
3000 Operation of Non-Instructional Services	
3200 Student Activities	407,738
3300 Community Services	6,395
3400 Scholarships and Awards	1,500
Total Operation of Non-Instructional Services	\$415,633
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,210,000
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$1,460,000
Total Estimated Expenditures and Other Financing Uses	\$21,128,407

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,110,223
200 Personnel Services - Employee Benefits	3,018,798
300 Purchased Professional and Technical Services	3,340
400 Purchased Property Services	2,500
500 Other Purchased Services	305,652
600 Supplies	88,250
700 Property	2,999
800 Other Objects	3,534
Total Regular Programs - Elementary / Secondary	\$7,535,296
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,234,814
200 Personnel Services - Employee Benefits	920,124
300 Purchased Professional and Technical Services	283,119
400 Purchased Property Services	3,000
500 Other Purchased Services	884,680
600 Supplies	17,875
700 Property	3,000
800 Other Objects	6,120
Total Special Programs - Elementary / Secondary	\$3,352,732
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	205,015
200 Personnel Services - Employee Benefits	168,979
400 Purchased Property Services	1,750
500 Other Purchased Services	312,590
600 Supplies	13,400
Total Vocational Education	\$701,734
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	96,557
200 Personnel Services - Employee Benefits	42,138
300 Purchased Professional and Technical Services	7,150
500 Other Purchased Services	84,848
600 Supplies	2,374
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$233,117
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	90,475
200 Personnel Services - Employee Benefits	49,545
600 Supplies	23,537
Total Pre-Kindergarten	\$163,557
Total Instruction	\$11,986,436
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	237,322
200 Personnel Services - Employee Benefits	191,663
300 Purchased Professional and Technical Services	239,746
500 Other Purchased Services	2,388
600 Supplies	15,112
800 Other Objects	8,550
Total Support Services - Students	\$694,781
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	267,441
200 Personnel Services - Employee Benefits	205,066
300 Purchased Professional and Technical Services	249,736
400 Purchased Property Services	42,555
500 Other Purchased Services	9,445
600 Supplies	166,946
700 Property	147,221
800 Other Objects	15,300
Total Support Services - Instructional Staff	\$1,103,710
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	590,821
200 Personnel Services - Employee Benefits	433,130
300 Purchased Professional and Technical Services	62,825
400 Purchased Property Services	2,000
500 Other Purchased Services	52,272
600 Supplies	17,970
800 Other Objects	15,059
Total Support Services - Administration	\$1,174,077
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	96,827
200 Personnel Services - Employee Benefits	75,250
300 Purchased Professional and Technical Services	93,500
400 Purchased Property Services	500
600 Supplies	1,913
700 Property	6,710
Total Support Services - Pupil Health	\$274,700
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	205,708
200 Personnel Services - Employee Benefits	155,879
300 Purchased Professional and Technical Services	9,750
500 Other Purchased Services	1,350
600 Supplies	1,650
800 Other Objects	3,970
Total Support Services - Business	\$378,307
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	554,657
200 Personnel Services - Employee Benefits	448,636

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	55,276
400	Purchased Property Services	106,311
500	Other Purchased Services	82,408
600	Supplies	434,058
700	Property	12,300
800	Other Objects	5,300
Total Operation and Maintenance of Plant Services		\$1,698,946
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	10,994
200	Personnel Services - Employee Benefits	4,777
500	Other Purchased Services	1,752,483
600	Supplies	14,375
Total Student Transportation Services		\$1,782,629
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	48,719
200	Personnel Services - Employee Benefits	24,125
300	Purchased Professional and Technical Services	41,750
600	Supplies	1,310
Total Support Services - Central		\$115,904
2900 <u>Other Support Services</u>		
500	Other Purchased Services	25,284
Total Other Support Services		\$25,284
Total Support Services		\$7,248,338
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	146,782
200	Personnel Services - Employee Benefits	64,216
300	Purchased Professional and Technical Services	86,923
400	Purchased Property Services	6,700
500	Other Purchased Services	24,265
600	Supplies	28,482
700	Property	20,645
800	Other Objects	29,725
Total Student Activities		\$407,738
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	1,240
200	Personnel Services - Employee Benefits	546
600	Supplies	4,609
Total Community Services		\$6,395
3400 <u>Scholarships and Awards</u>		
600	Supplies	1,500
Total Scholarships and Awards		\$1,500
Total Operation of Non-Instructional Services		\$415,633

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<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	13,000
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	400,000
900 Other Uses of Funds	810,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,210,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$1,460,000
TOTAL EXPENDITURES	\$21,128,407

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,635,901	7,440,795
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	844,921	206,209
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	70,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,590,822	\$7,727,004

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	\$8,590,822	\$7,727,004

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	5,145,000	4,335,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	31,001	6,384
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$5,176,001	\$4,341,384
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		
Total Public Purpose (Expendable) Trust Fund		
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		
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-Purchase 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		
Capital Reserve Fund - \$ 690, \$1850		
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>
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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 Permanent Fund			
Total Long-Term Indebtedness	\$5,176,001	\$4,341,384	

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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	\$5,176,001	\$4,341,384

Account Description	Amounts
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,446,668
0850 Unassigned Fund Balance	853,677
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,300,345
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,500,345