

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022

  
President of the Board - Original Signature Required

06-27-22  
Date

  
Secretary of the Board - Original Signature Required

6/27/22  
Date

  
Chief School Administrator - Original Signature Required

6/27/22  
Date

Deana R Turner  
Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Apollo-Ridge SD	COUNTY : Armstrong	AUN : 128030603
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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	\$26805283
Ending Unassigned Fund Balance	\$2000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.46%

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 6/27/22
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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 : Apollo-Ridge SD	County : Armstrong	AUN Number : 128030603
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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 5-23-22
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is maintained in order to fund unforeseen expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is used to fund cash flow needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is to be used to fund future medical insurance expenses, special education expenses, retirement expenses and other contractual obligations

<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	6,708,198
0850 Unassigned Fund Balance	2,951,462
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,659,660</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,734,432
7000 Revenue from State Sources	16,048,039
8000 Revenue from Federal Sources	1,705,784
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$26,488,255</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$36,147,915</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,533,489
6113 Public Utility Realty Taxes	7,700
6114 Payments in Lieu of Current Taxes - State / Local	12,600
6120 Current Per Capita Taxes, Section 679	19,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,500
6150 Current Act 511 Taxes - Proportional Assessments	977,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	876,143
6500 Earnings on Investments	3,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6920 Contributions and Donations from Private Sources	2,000
6990 Refunds and Other Miscellaneous Revenue	80,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,734,432</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,859,215
7271 Special Education funds for School-Aged Pupils	1,114,724
7272 Early Intervention	175,000
7311 Pupil Transportation Subsidy	1,078,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	257,367
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	1,108,177
7360 Safe Schools	75,000
7505 Ready to Learn Block Grant	279,085
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7810 State Share of Social Security and Medicare Taxes	544,365
7820 State Share of Retirement Contributions	2,494,106
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,048,039</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	105,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	706,178
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	524,606

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,705,784</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,488,255</b>

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$6,540,100		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,108,177</u>		
Total Approx. Tax Revenue:	\$7,648,277		
Approx. Tax Levy for Tax Rate Calculation:	\$8,303,006		
	Armstrong	Indiana	Total

2021-22 Data			
a. Assessed Value	\$103,893,950	\$90,620,550	\$194,514,500
b. Real Estate Mills	63.9000	15.1000	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$250,869,173	\$58,472,807	\$309,341,980
d. Assessed Value	\$104,472,012	\$90,620,550	\$195,092,562
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$6,638,823	\$1,368,370	\$8,007,193
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	81.09768%	18.90232%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,493,648	\$1,513,545	\$8,007,193
(f Total * g)			
i. Base Mills Subject to Index	63.9000	16.7020	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.90000%	90.90000%	90.90000%
k. Tax Levy Needed	\$6,733,545	\$1,569,461	\$8,303,006
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	64.4000	17.3000	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$6,727,998	\$1,567,736	\$8,295,734
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,187,557
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,533,489
(n * Est. Pct. Collection)			



Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$6,540,100		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,108,177</u>		
Total Approx. Tax Revenue:	\$7,648,277		
Approx. Tax Levy for Tax Rate Calculation:	\$8,303,006		
	Armstrong	Indiana	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	67.0950	17.5371	
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)	\$7,009,550	\$1,589,222	\$8,598,772
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	\$6,776.00	\$25,213.00	
Number of Homestead/Farmstead Properties	2084	486	2570
Median Assessed Value of Homestead Properties			\$58,465

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$6,540,100		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,108,177</u>		
Total Approx. Tax Revenue:	\$7,648,277		
Approx. Tax Levy for Tax Rate Calculation:	\$8,303,006		
	Armstrong	Indiana	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,108,177	Lowering RE Tax Rate	\$0	\$1,108,177
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,108,177

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>		
Armstrong	104,472,012	64.4000	6,727,998				90.90000%		
Indiana	90,620,550	17.3000	1,567,736				90.90000%		
<b>Totals:</b>	<b>195,092,562</b>		<b>8,295,734</b>	-	1,108,177	=	7,187,557	X	90.90000% = 6,533,489
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00		19,000			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00		\$0.00	17,000	17,000	
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	6,500	6,500	
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			\$0.00		\$0.00	0	0	
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>23,500</b>	<b>23,500</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%	880,000	880,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%		0.000%	97,000	97,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>977,000</b>	<b>977,000</b>	
<b>Total Act 511, Current Taxes</b>								<b>1,000,500</b>	
				<b>Act 511 Tax Limit --&gt;</b>	<b>309,341,980</b>		<b>X</b>	<b>12</b>	<b>3,712,104</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>									
	Armstrong	63.9000	64.4000	0.79%	Yes	5.0%				
	Indiana	16.7020	17.3000	3.59%	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	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,214,363
1200 Special Programs - Elementary / Secondary	3,475,672
1300 Vocational Education	1,648,780
1400 Other Instructional Programs - Elementary / Secondary	14,805
1500 Nonpublic School Programs	6,658
1800 Pre-Kindergarten	173,214
<b>Total Instruction</b>	<b>\$15,533,492</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	846,769
2200 Support Services - Instructional Staff	609,584
2300 Support Services - Administration	1,475,162
2400 Support Services - Pupil Health	413,156
2500 Support Services - Business	432,580
2600 Operation and Maintenance of Plant Services	2,345,294
2700 Student Transportation Services	1,698,425
2800 Support Services - Central	414,340
2900 Other Support Services	68,258
<b>Total Support Services</b>	<b>\$8,303,568</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	506,339
3300 Community Services	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$508,839</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,797,384
5900 Budgetary Reserve	662,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,459,384</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,805,283</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	4,827,576
200 Personnel Services - Employee Benefits	4,035,683
300 Purchased Professional and Technical Services	165,926
400 Purchased Property Services	45,050
500 Other Purchased Services	827,094
600 Supplies	309,834
800 Other Objects	3,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,214,363</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,357,252
200 Personnel Services - Employee Benefits	1,177,092
300 Purchased Professional and Technical Services	143,788
500 Other Purchased Services	777,540
600 Supplies	14,000
800 Other Objects	6,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,475,672</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	394,010
200 Personnel Services - Employee Benefits	283,150
400 Purchased Property Services	5,670
500 Other Purchased Services	950,000
600 Supplies	15,950
<b>Total Vocational Education</b>	<b>\$1,648,780</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	4,305
500 Other Purchased Services	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,805</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
600 Supplies	6,658
<b>Total Nonpublic School Programs</b>	<b>\$6,658</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	70,577
200 Personnel Services - Employee Benefits	63,787
300 Purchased Professional and Technical Services	350
500 Other Purchased Services	23,200
600 Supplies	15,300
<b>Total Pre-Kindergarten</b>	<b>\$173,214</b>
<b>Total Instruction</b>	<b>\$15,533,492</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	470,691
200 Personnel Services - Employee Benefits	319,978
300 Purchased Professional and Technical Services	25,900
400 Purchased Property Services	6,260
500 Other Purchased Services	3,565
600 Supplies	17,275
800 Other Objects	3,100
<b>Total Support Services - Students</b>	<b>\$846,769</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	180,863
200 Personnel Services - Employee Benefits	143,620
300 Purchased Professional and Technical Services	90,238
400 Purchased Property Services	13,020
500 Other Purchased Services	5,050
600 Supplies	81,493
700 Property	84,400
800 Other Objects	10,900
<b>Total Support Services - Instructional Staff</b>	<b>\$609,584</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	692,886
200 Personnel Services - Employee Benefits	594,001
300 Purchased Professional and Technical Services	115,750
400 Purchased Property Services	11,075
500 Other Purchased Services	24,050
600 Supplies	24,250
800 Other Objects	13,150
<b>Total Support Services - Administration</b>	<b>\$1,475,162</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	186,150
200 Personnel Services - Employee Benefits	129,336
300 Purchased Professional and Technical Services	92,120
400 Purchased Property Services	575
500 Other Purchased Services	100
600 Supplies	3,925
800 Other Objects	950
<b>Total Support Services - Pupil Health</b>	<b>\$413,156</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	208,320
200 Personnel Services - Employee Benefits	141,496
300 Purchased Professional and Technical Services	48,100
400 Purchased Property Services	6,070
500 Other Purchased Services	9,180
600 Supplies	9,414
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$432,580</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	553,728
200 Personnel Services - Employee Benefits	394,594
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	574,961
500 Other Purchased Services	139,511
600 Supplies	619,200
800 Other Objects	3,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,345,294</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	21,273
200 Personnel Services - Employee Benefits	3,028
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,575,024
600 Supplies	84,100
<b>Total Student Transportation Services</b>	<b>\$1,698,425</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	210,903
200 Personnel Services - Employee Benefits	195,387
500 Other Purchased Services	600
600 Supplies	2,450
700 Property	4,800
800 Other Objects	200
<b>Total Support Services - Central</b>	<b>\$414,340</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	25,531
200 Personnel Services - Employee Benefits	8,131
500 Other Purchased Services	34,596
<b>Total Other Support Services</b>	<b>\$68,258</b>
<b>Total Support Services</b>	<b>\$8,303,568</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	252,114
200 Personnel Services - Employee Benefits	86,855
300 Purchased Professional and Technical Services	24,620
400 Purchased Property Services	27,100
500 Other Purchased Services	44,350
600 Supplies	65,300
800 Other Objects	6,000
<b>Total Student Activities</b>	<b>\$506,339</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	2,500



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<u>Description</u>	<u>Amount</u>
Total Community Services	\$2,500
Total    Operation of Non-Instructional Services	\$508,839
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,797,384
Total Interfund Transfers - Out	\$1,797,384
5900 <u>Budgetary Reserve</u>	
800 Other Objects	662,000
Total Budgetary Reserve	\$662,000
Total    Other Expenditures and Financing Uses	\$2,459,384
TOTAL EXPENDITURES	\$26,805,283

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,622,157	9,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,632,157</b>	<b>\$9,210,000</b>

<u>Long-Term Investments</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		

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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	\$10,632,157	\$9,210,000

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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	9,835,000	8,355,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	298,699	298,699
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,781,720	5,781,720
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$15,915,419</b>	<b>\$14,435,419</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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Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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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		

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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$15,915,419</b>	<b>\$14,435,419</b>	



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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	\$15,915,419	\$14,435,419

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,342,632
0850 Unassigned Fund Balance	2,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,342,632
5900 Budgetary Reserve	662,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,004,632