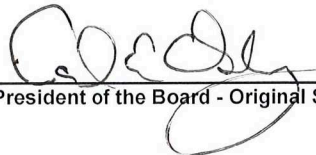


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

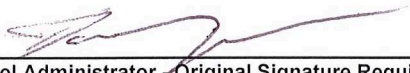
6/20/22



Secretary of the Board - Original Signature Required

Date

6/20/2022



Chief School Administrator - Original Signature Required

Date

6/22/2022

Erica Covington

Contact Person

(570)925-0921

Extn :

Telephone

Extension

ecovington@bentonsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Benton Area SD	COUNTY : Columbia	AUN : 116191004
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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 ☐

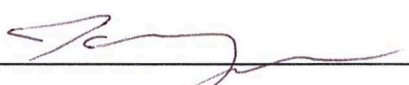
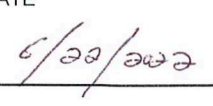
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$14487591
Ending Unassigned Fund Balance	\$520221
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.59%

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 
--	--

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}

School District Name : Benton Area SD	County : Columbia	AUN Number : 116191004
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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 5/16/2022
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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>
1950	Act 511 Taxes: 6151 Add Rate has changed from previous year. 6151 Prior Year Add Rate: 0.000 6151 Current Year Add Rate: 0.500%	Rate has remained unchanged. Prior Year was stated in total (1.6%); this year it is listed as 1.1% plus the Act 24 additional 0.5%.
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$96,003.00 Function 1400, Object 200: \$96,782.00	Object 200 Benefits amount is greater than object 100 salaries amount for Function 1400.
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.	Estimated ending, unreserved fund balance is within allowable limits.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	260,000
0840 Assigned Fund Balance	335,000
0850 Unassigned Fund Balance	152,594
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$747,594</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,293,893
7000 Revenue from State Sources	6,735,806
8000 Revenue from Federal Sources	230,519
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,260,218</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,007,812</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,298,840
6113 Public Utility Realty Taxes	6,237
6114 Payments in Lieu of Current Taxes - State / Local	2,119
6150 Current Act 511 Taxes - Proportional Assessments	1,305,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	325,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	151,297
6940 Tuition from Patrons	185,400
REVENUE FROM LOCAL SOURCES	\$7,293,893
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,706,549
7112 Basic Education Funding-Social Security	225,000
7220 Vocational Education	82,705
7271 Special Education funds for School-Aged Pupils	537,417
7311 Pupil Transportation Subsidy	425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,475
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,768
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	442,607
7505 Ready to Learn Block Grant	112,285
7820 State Share of Retirement Contributions	1,050,000
REVENUE FROM STATE SOURCES	\$6,735,806
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	120,184
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	17,715
8517 NCLB, Title IV - 21st Century Schools	10,620
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	82,000
REVENUE FROM FEDERAL SOURCES	\$230,519
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,260,218

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,298,840	
Amount of Tax Relief for Homestead Exclusions	<u>\$442,633</u>	
Total Approx. Tax Revenue:	\$5,741,473	
Approx. Tax Levy for Tax Rate Calculation:	\$6,140,310	
	Columbia	Total

2021-22 Data		
a. Assessed Value	\$96,575,381	\$96,575,381
b. Real Estate Mills	60.6891	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$378,056,288	\$378,056,288
d. Assessed Value	\$96,819,621	\$96,819,621
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,861,073	\$5,861,073
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,861,073	\$5,861,073
(f Total * g)		
i. Base Mills Subject to Index	60.6891	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$6,140,310	\$6,140,310
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	63.4201	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,140,310	\$6,140,310
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,697,677
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,298,840
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,298,840	
Amount of Tax Relief for Homestead Exclusions	<u>\$442,633</u>	
Total Approx. Tax Revenue:	\$5,741,473	
Approx. Tax Levy for Tax Rate Calculation:	\$6,140,310	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	63.4201	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,140,310	\$6,140,310
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,583.00	
Number of Homestead/Farmstead Properties	1523	1523
Median Assessed Value of Homestead Properties		\$33,011

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,298,840
Amount of Tax Relief for Homestead Exclusions	<u>\$442,633</u>
Total Approx. Tax Revenue:	\$5,741,473
Approx. Tax Levy for Tax Rate Calculation:	\$6,140,310
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$442,607	Lowering RE Tax Rate	\$0	\$442,607
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$26			\$26
Amount of Tax Relief from State/Local Sources				\$442,633

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>		
Columbia	96,819,621	63.4201	6,140,310				93.00000%		
Totals:	96,819,621		6,140,310	-	442,633	=	5,697,677	X	93.00000% = 5,298,840
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
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			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
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						0	0		
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			1.100%	0.500%	1,225,000	1,225,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	80,000	80,000		
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						1,305,000	1,305,000		
Total Act 511, Current Taxes							1,305,000		
Act 511 Tax Limit -->				378,056,288		X	12	4,536,675	
				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> Columbia	60.6891	63.4201	4.50%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.5%	0.000%	0.500%	New	No
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,400,312
1200 Special Programs - Elementary / Secondary	1,570,615
1300 Vocational Education	653,646
1400 Other Instructional Programs - Elementary / Secondary	192,785
1700 Higher Education Programs for Secondary Students	7,100
Total Instruction	\$7,824,458
2000 Support Services	
2100 Support Services - Students	498,084
2200 Support Services - Instructional Staff	686,093
2300 Support Services - Administration	924,112
2400 Support Services - Pupil Health	178,413
2500 Support Services - Business	612,368
2600 Operation and Maintenance of Plant Services	1,159,623
2700 Student Transportation Services	727,700
2800 Support Services - Central	516,906
Total Support Services	\$5,303,299
3000 Operation of Non-Instructional Services	
3200 Student Activities	407,200
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$408,200
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	951,634
Total Other Expenditures and Financing Uses	\$951,634
Total Estimated Expenditures and Other Financing Uses	\$14,487,591

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,988,002
200 Personnel Services - Employee Benefits	1,982,008
300 Purchased Professional and Technical Services	25,600
400 Purchased Property Services	29,680
500 Other Purchased Services	301,205
600 Supplies	66,028
800 Other Objects	7,789
Total Regular Programs - Elementary / Secondary	\$5,400,312
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	764,541
200 Personnel Services - Employee Benefits	579,405
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	175,139
600 Supplies	9,830
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$1,570,615
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	233,228
200 Personnel Services - Employee Benefits	142,993
500 Other Purchased Services	254,718
600 Supplies	20,111
800 Other Objects	2,596
Total Vocational Education	\$653,646
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	96,003
200 Personnel Services - Employee Benefits	96,782
Total Other Instructional Programs - Elementary / Secondary	\$192,785
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	4,900
600 Supplies	2,200
Total Higher Education Programs for Secondary Students	\$7,100
Total Instruction	\$7,824,458
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	266,625
200 Personnel Services - Employee Benefits	207,814
500 Other Purchased Services	10,817
600 Supplies	12,403
800 Other Objects	425
Total Support Services - Students	\$498,084
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	291,935
200 Personnel Services - Employee Benefits	283,363
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	12,500
500 Other Purchased Services	7,650
600 Supplies	73,275
800 Other Objects	370
Total Support Services - Instructional Staff	\$686,093
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	473,079
200 Personnel Services - Employee Benefits	363,033
300 Purchased Professional and Technical Services	42,400
500 Other Purchased Services	16,600
600 Supplies	11,000
800 Other Objects	18,000
Total Support Services - Administration	\$924,112
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	73,067
200 Personnel Services - Employee Benefits	57,194
300 Purchased Professional and Technical Services	47,000
600 Supplies	1,152
Total Support Services - Pupil Health	\$178,413
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	161,934
200 Personnel Services - Employee Benefits	139,334
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	33,475
500 Other Purchased Services	136,500
600 Supplies	5,000
700 Property	19,250
800 Other Objects	110,875
Total Support Services - Business	\$612,368
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	354,392
200 Personnel Services - Employee Benefits	206,649
400 Purchased Property Services	229,050
500 Other Purchased Services	3,350
600 Supplies	323,882
700 Property	42,000
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$1,159,623
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	722,700
600 Supplies	5,000
Total Student Transportation Services	\$727,700

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	147,854
200 Personnel Services - Employee Benefits	116,192
300 Purchased Professional and Technical Services	6,860
400 Purchased Property Services	8,000
500 Other Purchased Services	51,500
600 Supplies	31,000
700 Property	155,500
Total Support Services - Central	\$516,906
Total Support Services	\$5,303,299
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	179,916
200 Personnel Services - Employee Benefits	77,927
300 Purchased Professional and Technical Services	54,638
400 Purchased Property Services	3,850
500 Other Purchased Services	48,750
600 Supplies	37,464
700 Property	750
800 Other Objects	3,905
Total Student Activities	\$407,200
3300 <u>Community Services</u>	
500 Other Purchased Services	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$408,200
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	951,634
Total Debt Service / Other Expenditures and Financing Uses	\$951,634
Total Other Expenditures and Financing Uses	\$951,634
TOTAL EXPENDITURES	\$14,487,591

LEA : 116191004 Benton Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,400,000	1,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	38,527	38,527
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	40,000	40,000
Total Cash and Short-Term Investments	\$1,478,527	\$1,278,527

<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	\$1,478,527	\$1,278,527

LEA : 116191004 Benton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	8,566,998	7,615,364
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	10,000	10,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,576,998	\$7,625,364
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		

LEA : 116191004 Benton Area SD

<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	\$8,576,998	\$7,625,364	

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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	\$8,576,998	\$7,625,364

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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	520,221
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$520,221
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$520,221