

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

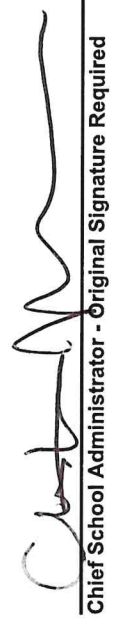
Date of Adoption of the General Fund Budget: 06/14/2022

  
President of the Board - Original Signature Required

6-29-22  
Date

  
Secretary of the Board - Original Signature Required

6-29-2022  
Date

  
Chief School Administrator - Original Signature Required

6/29/22  
Date

Bethany House  
Contact Person

(814)542-2501      Extn :106  
Telephone      Extension

bhouse@tiu11.org

Email Address

(10/2010)

SCHOOL DISTRICT : Central Fulton SD	COUNTY : Fulton	AUN : 111291304
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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.

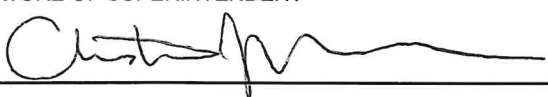
Total Budgeted Expenditures	\$17209497
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6/29/22
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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 : Central Fulton SD	County : Fulton	AUN Number : 111291304
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-29-22
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$142,784.00 Function 2500, Object 200: \$155,350.00	Retirement and Health Insurance premiums make benefits greater than salary.
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 for future projects and equipment, future debt service, and future retirement increases.

<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	300,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,000,000	
0850 Unassigned Fund Balance	500,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	6,151,200	
7000 Revenue from State Sources	9,793,159	
8000 Revenue from Federal Sources	749,500	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,693,859</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$20,193,859</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,950,000
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	12,500
6140 Current Act 511 Taxes - Flat Rate Assessments	25,200
6150 Current Act 511 Taxes - Proportional Assessments	690,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	234,500
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6940 Tuition from Patrons	41,000
6960 Services Provided Other Local Governmental Units / LEAs	1,000
6990 Refunds and Other Miscellaneous Revenue	6,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,151,200</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,780,000
7160 Tuition for Orphans Subsidy	5,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	635,000
7311 Pupil Transportation Subsidy	528,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	485,159
7505 Ready to Learn Block Grant	160,000
7810 State Share of Social Security and Medicare Taxes	330,000
7820 State Share of Retirement Contributions	1,550,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,793,159</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	233,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,500
8517 NCLB, Title IV - 21st Century Schools	15,000
8640 Headstart	465,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$749,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,693,859</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,950,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$491,163</u>	
Total Approx. Tax Revenue:	\$5,441,163	
Approx. Tax Levy for Tax Rate Calculation:	\$5,481,337	
	Fulton	Total

2021-22 Data		
a. Assessed Value	\$171,661,251	\$171,661,251
b. Real Estate Mills	31.6783	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$414,201,441	\$414,201,441
d. Assessed Value	\$173,031,289	\$173,031,289
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,437,937	\$5,437,937
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,437,937	\$5,437,937
(f Total * g)		
i. Base Mills Subject to Index	31.6783	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.19493%	99.19493%
k. Tax Levy Needed	\$5,481,337	\$5,481,337
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	31.6783	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,481,337	\$5,481,337
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,990,174
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,950,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,950,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$491,163</u>	
Total Approx. Tax Revenue:	\$5,441,163	
Approx. Tax Levy for Tax Rate Calculation:	\$5,481,337	
	Fulton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.1988	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,744,431	\$5,744,431
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	\$9,024.00	
Number of Homestead/Farmstead Properties	1689	1689
Median Assessed Value of Homestead Properties		\$51,470



Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,950,000
Amount of Tax Relief for Homestead Exclusions	<u>\$491,163</u>
Total Approx. Tax Revenue:	\$5,441,163
Approx. Tax Levy for Tax Rate Calculation:	\$5,481,337
	Fulton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$485,159	Lowering RE Tax Rate	\$0	\$485,159
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,004			\$6,004
Amount of Tax Relief from State/Local Sources				\$491,163

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>Percent Collected</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>						
Fulton	173,031,289	31.6783	5,481,337				99.19493%		
<b>Totals:</b>	<b>173,031,289</b>		<b>5,481,337</b>	-	491,163	=	4,990,174	X	99.19493% = 4,950,000
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					12,500
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		12,500		12,500
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00		12,700		12,700
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>25,200</b>		<b>25,200</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%		600,000		600,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		90,000		90,000
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>690,000</b>		<b>690,000</b>
<b>Total Act 511, Current Taxes</b>									<b>715,200</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>414,201,441</b>	<b>X</b>	<b>12</b>		<b>4,970,417</b>
					<b>Market Value</b>		<b>Mills</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> Fulton	31.6783	31.6783	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,222,681
1200 Special Programs - Elementary / Secondary	2,279,983
1300 Vocational Education	484,770
1400 Other Instructional Programs - Elementary / Secondary	13,251
<b>Total Instruction</b>	<b>\$11,000,685</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	454,936
2200 Support Services - Instructional Staff	422,342
2300 Support Services - Administration	1,032,655
2400 Support Services - Pupil Health	155,935
2500 Support Services - Business	310,934
2600 Operation and Maintenance of Plant Services	1,196,709
2700 Student Transportation Services	891,452
2800 Support Services - Central	125,076
<b>Total Support Services</b>	<b>\$4,590,039</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	242,101
<b>Total Operation of Non-Instructional Services</b>	<b>\$242,101</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	931,672
5200 Interfund Transfers - Out	-20,000
5300 Transfers Out to Component Units/Primary Governments	465,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,376,672</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,209,497</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	4,106,241
200 Personnel Services - Employee Benefits	3,310,940
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	499,500
600 Supplies	176,000
700 Property	73,000
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,222,681</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	990,043
200 Personnel Services - Employee Benefits	656,940
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	455,500
600 Supplies	17,000
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,279,983</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	71,684
200 Personnel Services - Employee Benefits	63,086
500 Other Purchased Services	350,000
<b>Total Vocational Education</b>	<b>\$484,770</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,751
300 Purchased Professional and Technical Services	7,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$13,251</b>
<b>Total Instruction</b>	<b>\$11,000,685</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	247,051
200 Personnel Services - Employee Benefits	202,885
600 Supplies	5,000
<b>Total Support Services - Students</b>	<b>\$454,936</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	183,094
200 Personnel Services - Employee Benefits	143,348
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	30,000
500 Other Purchased Services	5,900
<b>Total Support Services - Instructional Staff</b>	<b>\$422,342</b>
<b>2300 <u>Support Services - Administration</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	521,304
200 Personnel Services - Employee Benefits	420,151
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	5,400
600 Supplies	8,300
800 Other Objects	11,500
<b>Total Support Services - Administration</b>	<b>\$1,032,655</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	83,720
200 Personnel Services - Employee Benefits	68,215
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$155,935</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	142,784
200 Personnel Services - Employee Benefits	155,350
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	500
600 Supplies	10,500
800 Other Objects	300
<b>Total Support Services - Business</b>	<b>\$310,934</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	176,328
200 Personnel Services - Employee Benefits	169,781
300 Purchased Professional and Technical Services	388,000
400 Purchased Property Services	75,100
500 Other Purchased Services	143,000
600 Supplies	243,500
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,196,709</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	31,107
200 Personnel Services - Employee Benefits	26,695
500 Other Purchased Services	825,500
600 Supplies	7,650
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$891,452</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	62,187
200 Personnel Services - Employee Benefits	58,889
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,000
<b>Total Support Services - Central</b>	<b>\$125,076</b>
<b>Total Support Services</b>	<b>\$4,590,039</b>
<b>3000 Operation of Non-Instructional Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	122,336
200 Personnel Services - Employee Benefits	55,265
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,000
500 Other Purchased Services	27,000
600 Supplies	15,500
<b>Total Student Activities</b>	<b>\$242,101</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$242,101</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	331,672
900 Other Uses of Funds	600,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$931,672</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	-20,000
<b>Total Interfund Transfers - Out</b>	<b>(\$20,000)</b>
<b>5300 <u>Transfers Out to Component Units/Primary Governments</u></b>	
900 Other Uses of Funds	465,000
<b>Total Transfers Out to Component Units/Primary Governments</b>	<b>\$465,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,376,672</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,209,497</b>

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	2,500,000	2,000,000
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		
Other Agency Fund	500,000	500,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,000,000	\$2,500,000

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	\$3,000,000	\$2,500,000

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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	12,970,000	12,380,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$13,670,000</b>	<b>\$13,130,000</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		

<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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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		

<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>\$13,670,000</b>	<b>\$13,130,000</b>	

<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	\$13,670,000	\$13,130,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,984,362
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,984,362
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,284,362