

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

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Daniel P Simpson

Contact Person

simpsond@fmtigers.org

Email Address



Date 6/14/22

Date 6/14/22

Date 6-14-22

(717)349-3019

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fannett-Metal SD	COUNTY : Franklin	AUN : 112282004
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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	\$10883967
Ending Unassigned Fund Balance	\$1075000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.87%

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 6-14-22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fannett-Metal SD	County : Franklin	AUN Number : 112282004
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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 5/10/22
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$64,063.00 Function 2200, Object 200: \$77,087.00	Tuition Reimbursement for teachers / staff is included within Function 2270, Object 240.
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 to be used to cover future increases in operating costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future healthcare insurance increases, retirement contributions, leave payouts upon retirement, technology upgrades and capital improvements.
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 athletic activities.

<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	5,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,085,000	
0840 Assigned Fund Balance	20,000	
0850 Unassigned Fund Balance	1,075,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,180,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,646,052	
7000 Revenue from State Sources	4,381,985	
8000 Revenue from Federal Sources	2,855,930	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$10,883,967</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$14,063,967</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,820,934
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	3,300
6114 Payments in Lieu of Current Taxes - State / Local	14,390
6120 Current Per Capita Taxes, Section 679	13,600
6140 Current Act 511 Taxes - Flat Rate Assessments	13,600
6150 Current Act 511 Taxes - Proportional Assessments	470,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	132,000
6500 Earnings on Investments	1,500
6700 Revenues from LEA Activities	19,810
6800 Revenues from Intermediary Sources / Pass-Through Funds	101,800
6920 Contributions and Donations from Private Sources	35,500
6940 Tuition from Patrons	1,400
6990 Refunds and Other Miscellaneous Revenue	3,218
REVENUE FROM LOCAL SOURCES	\$3,646,052
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,907,700
7112 Basic Education Funding-Social Security	108,300
7160 Tuition for Orphans Subsidy	2,000
7271 Special Education funds for School-Aged Pupils	383,663
7311 Pupil Transportation Subsidy	258,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,000
7340 State Property Tax Reduction Allocation	140,051
7505 Ready to Learn Block Grant	76,871
7820 State Share of Retirement Contributions	491,700
REVENUE FROM STATE SOURCES	\$4,381,985
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	397,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,000
8517 NCLB, Title IV - 21St Century Schools	29,000
8519 NCLB, Title VI - Flexibility and Accountability	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	298,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,047,430

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	20,000
8752 ARP ESSER Summer Programs	5,000
8753 ARP ESSER Afterschool Programs	3,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
REVENUE FROM FEDERAL SOURCES	\$2,855,930
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,883,967

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,821,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$140,453</u>		
Total Approx. Tax Revenue:	\$2,961,453		
Approx. Tax Levy for Tax Rate Calculation:	\$3,118,833		

	Franklin	Perry	Total
2021-22 Data			
a. Assessed Value	\$36,770,300	\$12,377,900	\$49,148,200
b. Real Estate Mills	81.0000	7.9200	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$335,701,714	\$10,768,305	\$346,470,019
d. Assessed Value	\$37,307,030	\$12,486,300	\$49,793,330
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$2,978,394	\$98,033	\$3,076,427
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	96.89200%	3.10800%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,980,812	\$95,615	\$3,076,427
(f Total * g)			
i. Base Mills Subject to Index	81.0657	7.9200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.77000%	93.03000%	94.71592%
k. Tax Levy Needed	\$3,021,900	\$96,933	\$3,118,833
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	81.0000	7.7600	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$3,021,869	\$96,894	\$3,118,763
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,978,310
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,820,934
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,821,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$140,453</u>		
Total Approx. Tax Revenue:	\$2,961,453		
Approx. Tax Levy for Tax Rate Calculation:	\$3,118,833		

	Franklin	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	84.3083	8.2368	
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)	\$3,145,292	\$102,847	\$3,248,139
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	\$1,593.00	\$16,630.00	
Number of Homestead/Farmstead Properties	1076	30	1106
Median Assessed Value of Homestead Properties			\$127,150

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,821,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$140,453</u>		
Total Approx. Tax Revenue:	\$2,961,453		
Approx. Tax Levy for Tax Rate Calculation:	\$3,118,833		
	Franklin	Perry	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$140,051	Lowering RE Tax Rate	\$0	\$140,051
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$402			\$402
Amount of Tax Relief from State/Local Sources				\$140,453

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>		
Franklin	37,307,030	81.0000	3,021,869				94.77000%		
Perry	12,486,300	7.7600	96,894				93.03000%		
Totals:	49,793,330		3,118,763	-	140,453	=	2,978,310	X	94.71592% = 2,820,934
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					13,600
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		13,600		13,600
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							13,600		13,600
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%		410,000		410,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		60,000		60,000
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							470,000		470,000
Total Act 511, Current Taxes									483,600
Act 511 Tax Limit -->					346,470,019	X	12		4,157,640
					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>									
	Franklin	81.0657	81.0000	-0.07%	Yes	4.0%				
	Perry	7.9200	7.7600	-2.01%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

LEA : 112282004 Fannett-Metal SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,201,948
1200 Special Programs - Elementary / Secondary	1,128,367
1300 Vocational Education	188,196
1400 Other Instructional Programs - Elementary / Secondary	70,709
Total Instruction	\$5,589,220
2000 Support Services	
2100 Support Services - Students	270,538
2200 Support Services - Instructional Staff	481,340
2300 Support Services - Administration	822,820
2400 Support Services - Pupil Health	178,853
2500 Support Services - Business	196,033
2600 Operation and Maintenance of Plant Services	663,741
2700 Student Transportation Services	458,381
2900 Other Support Services	1,010
Total Support Services	\$3,072,716
3000 Operation of Non-Instructional Services	
3200 Student Activities	183,041
Total Operation of Non-Instructional Services	\$183,041
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,013,990
Total Facilities Acquisition, Construction and Improvement Services	\$2,013,990
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	25,000
Total Other Expenditures and Financing Uses	\$25,000
Total Estimated Expenditures and Other Financing Uses	\$10,883,967

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,011,068
200 Personnel Services - Employee Benefits	1,561,134
300 Purchased Professional and Technical Services	98,500
400 Purchased Property Services	3,626
500 Other Purchased Services	467,475
600 Supplies	47,295
700 Property	12,850
Total Regular Programs - Elementary / Secondary	\$4,201,948
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	345,633
200 Personnel Services - Employee Benefits	322,281
300 Purchased Professional and Technical Services	115,700
500 Other Purchased Services	341,198
600 Supplies	3,155
700 Property	400
Total Special Programs - Elementary / Secondary	\$1,128,367
1300 <u>Vocational Education</u>	
500 Other Purchased Services	188,196
Total Vocational Education	\$188,196
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	960
200 Personnel Services - Employee Benefits	413
500 Other Purchased Services	69,336
Total Other Instructional Programs - Elementary / Secondary	\$70,709
Total Instruction	\$5,589,220
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	102,458
200 Personnel Services - Employee Benefits	101,105
300 Purchased Professional and Technical Services	65,500
600 Supplies	1,475
Total Support Services - Students	\$270,538
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	64,063
200 Personnel Services - Employee Benefits	77,087
300 Purchased Professional and Technical Services	147,725
400 Purchased Property Services	2,000
500 Other Purchased Services	910
600 Supplies	36,935
700 Property	152,350
800 Other Objects	270

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Description	Amount
Total Support Services - Instructional Staff	\$481,340
2300 Support Services - Administration	
100 Personnel Services - Salaries	415,948
200 Personnel Services - Employee Benefits	305,987
300 Purchased Professional and Technical Services	38,790
400 Purchased Property Services	7,214
500 Other Purchased Services	21,346
600 Supplies	24,975
800 Other Objects	8,560
Total Support Services - Administration	\$822,820
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	77,275
200 Personnel Services - Employee Benefits	56,973
300 Purchased Professional and Technical Services	42,745
400 Purchased Property Services	160
600 Supplies	1,700
Total Support Services - Pupil Health	\$178,853
2500 Support Services - Business	
100 Personnel Services - Salaries	100,434
200 Personnel Services - Employee Benefits	72,488
300 Purchased Professional and Technical Services	7,700
500 Other Purchased Services	471
600 Supplies	8,155
800 Other Objects	6,785
Total Support Services - Business	\$196,033
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	144,152
200 Personnel Services - Employee Benefits	129,583
300 Purchased Professional and Technical Services	24,436
400 Purchased Property Services	77,300
500 Other Purchased Services	83,005
600 Supplies	201,800
700 Property	1,200
800 Other Objects	2,265
Total Operation and Maintenance of Plant Services	\$663,741
2700 Student Transportation Services	
500 Other Purchased Services	454,081
600 Supplies	4,300
Total Student Transportation Services	\$458,381
2900 Other Support Services	
500 Other Purchased Services	1,010
Total Other Support Services	\$1,010
Total Support Services	\$3,072,716
3000 Operation of Non-Instructional Services	

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<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	90,628
200 Personnel Services - Employee Benefits	38,898
300 Purchased Professional and Technical Services	19,695
400 Purchased Property Services	500
500 Other Purchased Services	18,450
600 Supplies	11,670
700 Property	2,000
800 Other Objects	1,200
Total Student Activities	\$183,041
Total Operation of Non-Instructional Services	\$183,041
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	92,360
700 Property	1,921,630
Total Facilities Acquisition, Construction and Improvement Services	\$2,013,990
Total Facilities Acquisition, Construction and Improvement Services	\$2,013,990
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
Total Other Expenditures and Financing Uses	\$25,000
TOTAL EXPENDITURES	\$10,883,967

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	3,345,000	3,300,000
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	952,000	953,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	12,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	62,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	116,000	105,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,487,000	\$4,428,000

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	\$4,487,000	\$4,428,000

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	186,000	180,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$186,000	\$180,000
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		

<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		

<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		

<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	\$186,000	\$180,000	

<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	\$186,000	\$180,000

Account Description	Amounts
0810 Nonspendable Fund Balance	5,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,085,000
0840 Assigned Fund Balance	20,000
0850 Unassigned Fund Balance	1,075,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,180,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,185,000