



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Forbes Road SD	COUNTY : Fulton	AUN : 111292304
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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	\$8792287
Ending Unassigned Fund Balance	\$602886
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.85%

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 6/9/2022
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF FDL-2020  
**FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Forbes Road SD	County : Fulton	AUN Number : 111292304
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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 5/2/22
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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>
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 insurances increases, retirement contributions, leave payouts upon retirement, technology updates, and capital improvements.

<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	4,220,000
0840 Assigned Fund Balance	400,000
0850 Unassigned Fund Balance	202,886
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,822,886</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	2,803,644
7000 Revenue from State Sources	5,063,470
8000 Revenue from Federal Sources	925,173
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$8,792,287</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$13,615,173</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,131,127
6113 Public Utility Realty Taxes	2,637
6114 Payments in Lieu of Current Taxes - State / Local	23,560
6120 Current Per Capita Taxes, Section 679	6,025
6140 Current Act 511 Taxes - Flat Rate Assessments	12,400
6150 Current Act 511 Taxes - Proportional Assessments	269,256
6400 Delinquencies on Taxes Levied / Assessed by the LEA	217,236
6500 Earnings on Investments	17,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	73,403
6910 Rentals	6,000
6990 Refunds and Other Miscellaneous Revenue	35,000

**REVENUE FROM LOCAL SOURCES \$2,803,644**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	3,277,349
7112 Basic Education Funding-Social Security	113,214
7240 Driver Education - Student	250
7271 Special Education funds for School-Aged Pupils	287,000
7311 Pupil Transportation Subsidy	360,885
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	149,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,000
7340 State Property Tax Reduction Allocation	217,272
7505 Ready to Learn Block Grant	76,000
7820 State Share of Retirement Contributions	575,000

**REVENUE FROM STATE SOURCES \$5,063,470**

**REVENUE FROM FEDERAL SOURCES**

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	40,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	86,553
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	13,551
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	236,139
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	516,892
8751 ARP ESSER Learning Loss	15,916

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8753 ARP ESSER Afterschool Programs	6,122
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$925,173</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>8,792,287</b>

Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,131,127</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$219,645</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,350,772</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,564,377</b>	
	<b>Fulton</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$76,553,520	\$76,553,520
b. Real Estate Mills	35.0420	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$181,710,821	\$181,710,821
d. Assessed Value	\$73,180,090	\$73,180,090
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$2,682,588	\$2,682,588
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,682,588	\$2,682,588
(f Total * g)		
i. Base Mills Subject to Index	35.0420	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.89000%	90.89000%
k. Tax Levy Needed	\$2,564,377	\$2,564,377
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>35.0420</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,564,377	\$2,564,377
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,344,732
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,131,127
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,131,127</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$219,645</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,350,772</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,564,377</b>	
	<b>Fulton</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	36.6539	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,682,336	\$2,682,336
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,937.00	
Number of Homestead/Farmstead Properties	909	909
Median Assessed Value of Homestead Properties		\$43,675

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Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,131,127</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$219,645</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$2,350,772</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,564,377</b>
	<b>Fulton</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$217,272	Lowering RE Tax Rate	\$0	\$217,272
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,373			\$2,373
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$219,645</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Fulton	73,180,090	35.0420	2,564,377			90.89000%	
<b>Totals:</b>	<b>73,180,090</b>		<b>2,564,377</b>	219,645 =	2,344,732 X	90.89000% =	2,131,127

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		6,025
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	6,025
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	6,375
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 12,400 12,400**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	234,773	234,773
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	34,483	34,483
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 269,256 269,256**

**Total Act 511, Current Taxes 281,656**

<b>Act 511 Tax Limit --&gt;</b>	<b>181,710,821 X</b>	<b>12</b>	<b>2,180,530</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Fulton	35.0420	35.0420	0.00%	Yes	4.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.6%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.6%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.6%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	3,166,952
1200 Special Programs - Elementary / Secondary	521,545
1300 Vocational Education	353,271
1400 Other Instructional Programs - Elementary / Secondary	178,000
1800 Pre-Kindergarten	104,454
<b>Total Instruction</b>	<b>\$4,324,222</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	212,522
2200 Support Services - Instructional Staff	381,548
2300 Support Services - Administration	811,197
2400 Support Services - Pupil Health	108,369
2500 Support Services - Business	130,422
2600 Operation and Maintenance of Plant Services	1,420,567
2700 Student Transportation Services	481,800
<b>Total Support Services</b>	<b>\$3,546,425</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	151,200
<b>Total Operation of Non-Instructional Services</b>	<b>\$151,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	559,937
5200 Interfund Transfers - Out	210,503
<b>Total Other Expenditures and Financing Uses</b>	<b>\$770,440</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$8,792,287</b>

## 2022-2023 Final General Fund Budget

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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	1,687,738
200 Personnel Services - Employee Benefits	1,378,153
300 Purchased Professional and Technical Services	5,061
400 Purchased Property Services	10,000
500 Other Purchased Services	36,000
600 Supplies	46,000
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$3,166,952</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	233,712
200 Personnel Services - Employee Benefits	210,833
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	10,000
600 Supplies	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$521,545</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	108,062
200 Personnel Services - Employee Benefits	105,059
400 Purchased Property Services	1,000
500 Other Purchased Services	133,700
600 Supplies	4,450
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$353,271</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	175,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$178,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	52,250
200 Personnel Services - Employee Benefits	52,204
<b>Total Pre-Kindergarten</b>	<b>\$104,454</b>
<b>Total Instruction</b>	<b>\$4,324,222</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	113,150
200 Personnel Services - Employee Benefits	92,790
300 Purchased Professional and Technical Services	4,182
500 Other Purchased Services	200
600 Supplies	2,200
<b>Total Support Services - Students</b>	<b>\$212,522</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	148,550
200 Personnel Services - Employee Benefits	89,592
300 Purchased Professional and Technical Services	91,556
500 Other Purchased Services	150
600 Supplies	13,700
700 Property	38,000
<b>Total Support Services - Instructional Staff</b>	<b>\$381,548</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	393,070
200 Personnel Services - Employee Benefits	285,075
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	23,752
600 Supplies	9,300
700 Property	2,500
800 Other Objects	12,500
<b>Total Support Services - Administration</b>	<b>\$811,197</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	53,425
200 Personnel Services - Employee Benefits	51,944
300 Purchased Professional and Technical Services	1,000
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$108,369</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	70,436
200 Personnel Services - Employee Benefits	59,386
600 Supplies	200
800 Other Objects	400
<b>Total Support Services - Business</b>	<b>\$130,422</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	239,089
200 Personnel Services - Employee Benefits	218,874
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	784,363
500 Other Purchased Services	60,700
600 Supplies	93,041
700 Property	4,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,420,567</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	481,800
<b>Total Student Transportation Services</b>	<b>\$481,800</b>
<b>Total Support Services</b>	<b>\$3,546,425</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	90,000
200 Personnel Services - Employee Benefits	22,000
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	200
600 Supplies	10,000
700 Property	5,000
800 Other Objects	2,000
<b>Total Student Activities</b>	<b>\$151,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$151,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	120,937
900 Other Uses of Funds	439,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$559,937</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	210,503
<b>Total Interfund Transfers - Out</b>	<b>\$210,503</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$770,440</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,792,287</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	4,829,011	5,100,000
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	6,125	6,300
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	18,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,100	2,200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	119,000	123,500
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,974,236</b>	<b>\$5,257,000</b>

**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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,974,236</b>	<b>\$5,257,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	5,029,000	4,590,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	121,000	132,348
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$5,150,000</b>	<b>\$4,722,348</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 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

## 2022-2023 Final General Fund Budget

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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**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 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>\$5,150,000</b>	<b>\$4,722,348</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$5,150,000</b>	<b>\$4,722,348</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,220,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	602,886
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,822,886</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,822,886</b>
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