

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

Mark S. Becker  
President of the Board - Original Signature Required

7-14-22  
Date

Joan Baer  
Secretary of the Board - Original Signature Required

7-14-22  
Date

Paul W. Allen  
Chief School Administrator - Original Signature Required

7-14-22  
Date

Jennifer Foringer

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jefferson-Morgan SD	COUNTY : Greene	AUN : 101303503
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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	\$15393000
Ending Unassigned Fund Balance	\$2300000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.94%

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 8/22/22
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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 8-687(a)(1)

(03/2006)

<b>School District Name :</b> Jefferson-Morgan SD	<b>County :</b> Greene	<b>AUN Number :</b> 101303503
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 7-26-2022
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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>
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.	Amount will be used for unexpected expenditures and to balance the budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$500,000 for post-retirement benefits and \$750,000 for capital projects

ITEM	AMOUNTS	
<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	1,250,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,300,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,550,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	5,368,068	
7000 Revenue from State Sources	9,751,848	
8000 Revenue from Federal Sources	273,084	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$15,393,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$18,943,000</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,755,807
6113 Public Utility Realty Taxes	4,900
6140 Current Act 511 Taxes - Flat Rate Assessments	15,500
6150 Current Act 511 Taxes - Proportional Assessments	625,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	508,500
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000
6990 Refunds and Other Miscellaneous Revenue	228,361
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,368,068</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,750,000
7271 Special Education funds for School-Aged Pupils	870,000
7311 Pupil Transportation Subsidy	325,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	346,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	548,749
7505 Ready to Learn Block Grant	180,099
7810 State Share of Social Security and Medicare Taxes	310,000
7820 State Share of Retirement Contributions	1,400,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,751,848</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	191,138
8517 NCLB, Title IV - 21st Century Schools	13,460
8519 NCLB, Title VI - Flexibility and Accountability	28,486
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$273,084</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>15,393,000</b>

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$3,757,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$548,749</u>	
Total Approx. Tax Revenue:	\$4,305,749	
Approx. Tax Levy for Tax Rate Calculation:	\$4,770,097	
	Greene	Total

2021-22 Data		
a. Assessed Value	\$164,746,228	\$164,746,228
b. Real Estate Mills	29.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$238,927,633	\$238,927,633
d. Assessed Value	\$164,439,883	\$164,439,883
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,777,641	\$4,777,641
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,777,641	\$4,777,641
(f Total * g)		
i. Base Mills Subject to Index	29.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$4,770,097	\$4,770,097
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	29.0000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$4,768,757	\$4,768,757
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,220,008
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,755,807
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$3,757,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$548,749</u>	
Total Approx. Tax Revenue:	\$4,305,749	
Approx. Tax Levy for Tax Rate Calculation:	\$4,770,097	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.4210	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,002,426	\$5,002,426
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	\$11,304.00	
Number of Homestead/Farmstead Properties	1707	1707
Median Assessed Value of Homestead Properties		\$42,375



Act 1 Index (current): 4.9%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$3,757,000
Amount of Tax Relief for Homestead Exclusions	<u>\$548,749</u>
Total Approx. Tax Revenue:	\$4,305,749
Approx. Tax Levy for Tax Rate Calculation:	\$4,770,097
	Greene

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$548,749	Lowering RE Tax Rate	\$0	\$548,749
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$548,749

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>						
Greene	164,439,883	29.0000	4,768,757				89.00000%		
<b>Totals:</b>	<b>164,439,883</b>		<b>4,768,757</b>	-	548,749	=	4,220,008	X	89.00000% = 3,755,807
				<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			\$5.00	\$0.00		12,000		12,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		3,500		3,500
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>15,500</b>		<b>15,500</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		575,000		575,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		50,000		50,000
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>625,000</b>		<b>625,000</b>
<b>Total Act 511, Current Taxes</b>									<b>640,500</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>238,927,633</b>	<b>X</b>	<b>12</b>		<b>2,867,132</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>  Greene  <u>Current Act 511 Taxes– Flat Rate Assessments</u>	29.0000	29.0000	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,663,218
1200 Special Programs - Elementary / Secondary	2,040,419
1300 Vocational Education	412,000
1400 Other Instructional Programs - Elementary / Secondary	319,518
<b>Total Instruction</b>	<b>\$9,435,155</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	226,615
2200 Support Services - Instructional Staff	210,914
2300 Support Services - Administration	899,516
2400 Support Services - Pupil Health	107,599
2500 Support Services - Business	367,486
2600 Operation and Maintenance of Plant Services	1,779,201
2700 Student Transportation Services	994,000
<b>Total Support Services</b>	<b>\$4,585,331</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	470,514
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$471,514</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	791,000
5200 Interfund Transfers - Out	110,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$901,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,393,000</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	3,472,973
200 Personnel Services - Employee Benefits	2,585,695
300 Purchased Professional and Technical Services	31,550
400 Purchased Property Services	15,200
500 Other Purchased Services	390,650
600 Supplies	111,450
700 Property	53,500
800 Other Objects	2,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,663,218</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	928,249
200 Personnel Services - Employee Benefits	627,970
300 Purchased Professional and Technical Services	255,000
400 Purchased Property Services	7,500
500 Other Purchased Services	215,000
600 Supplies	6,400
800 Other Objects	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,040,419</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	412,000
<b>Total Vocational Education</b>	<b>\$412,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	171,432
200 Personnel Services - Employee Benefits	139,778
500 Other Purchased Services	2,800
600 Supplies	5,508
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$319,518</b>
<b>Total Instruction</b>	<b>\$9,435,155</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	133,175
200 Personnel Services - Employee Benefits	87,640
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,000
600 Supplies	300
800 Other Objects	3,000
<b>Total Support Services - Students</b>	<b>\$226,615</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	118,436
200 Personnel Services - Employee Benefits	65,578
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	9,600

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,800
600 Supplies	4,000
800 Other Objects	5,250
<b>Total Support Services - Instructional Staff</b>	<b>\$210,914</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	452,106
200 Personnel Services - Employee Benefits	311,485
300 Purchased Professional and Technical Services	51,750
400 Purchased Property Services	325
500 Other Purchased Services	38,050
600 Supplies	17,250
700 Property	10,900
800 Other Objects	17,650
<b>Total Support Services - Administration</b>	<b>\$899,516</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	52,160
200 Personnel Services - Employee Benefits	46,389
300 Purchased Professional and Technical Services	4,000
600 Supplies	4,050
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$107,599</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	186,545
200 Personnel Services - Employee Benefits	152,626
300 Purchased Professional and Technical Services	15,365
400 Purchased Property Services	250
500 Other Purchased Services	4,650
600 Supplies	4,250
700 Property	1,000
800 Other Objects	2,800
<b>Total Support Services - Business</b>	<b>\$367,486</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	589,657
200 Personnel Services - Employee Benefits	463,744
300 Purchased Professional and Technical Services	148,000
400 Purchased Property Services	319,250
500 Other Purchased Services	137,800
600 Supplies	62,000
700 Property	20,000
800 Other Objects	38,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,779,201</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	994,000
<b>Total Student Transportation Services</b>	<b>\$994,000</b>

<u>Description</u>	<u>Amount</u>
<b>Total Support Services</b>	<b>\$4,585,331</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	177,668
200 Personnel Services - Employee Benefits	123,699
300 Purchased Professional and Technical Services	36,750
400 Purchased Property Services	18,000
500 Other Purchased Services	37,550
600 Supplies	31,397
700 Property	21,500
800 Other Objects	23,950
<b>Total Student Activities</b>	<b>\$470,514</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$471,514</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,000
900 Other Uses of Funds	790,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$791,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	110,000
<b>Total Interfund Transfers - Out</b>	<b>\$110,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$901,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,393,000</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	4,800,000	4,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	19,000	19,000
Capital Reserve Fund - § 690, §1850	150	150
Capital Reserve Fund - § 1431	1,475	1,500
Other Capital Projects Fund	770,000	775,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,000	2,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,593,625</b>	<b>\$5,548,150</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,593,625	\$5,548,150

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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	10,000,000	9,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,500	5,000
0540 Accumulated Compensated Absences	260,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,500,000	5,750,000
0599 Other Noncurrent Liabilities	40,000	20,000
<b>Total General Fund</b>	<b>\$15,807,500</b>	<b>\$15,550,000</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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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		

<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	\$15,807,500	\$15,550,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	70,000	70,000
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	1,000	1,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$71,000	\$71,000
TOTAL INDEBTEDNESS	\$15,878,500	\$15,621,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,300,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,550,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,550,000