

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Johnsonburg Area SD	County : Elk	AUN Number : 109243503
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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 <i>Barbara J. Horwath</i>	DATE <i>6/23/22</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Johnsonburg Area SD	COUNTY : Elk	AUN : 109243503
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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	\$13803249
Ending Unassigned Fund Balance	\$1460953
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.58%

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 6/23/22
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DUE DATE: AUGUST 15, 2022

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/12/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Linda Benson

Contact Person

lbenson@johnsonburgasd.net

Email Address

Date

6/23/22

Date

6/23/22

Date

6/23/22

(814)965-2536

Extn :3403

Telephone

Extension

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$357,795.00 C x 2%: \$7,155.90</p>	<p>8475 x 1299 x .0325 = 357,751 357,751 - 357,767 = -16 is less than 2%</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$70,780.00 Function 2200, Object 200: \$94,195.00</p>	<p>2200 includes the salary and benefits for our librarian. The benefits are included in object 200 along with budgeted amounts of \$45,500 for tuition reimbursement and staff development.</p>
8080	<p>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.</p>	<p>To be used for future budgets.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>To be used for future facilities improvement expenses and technology updates.</p>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,600,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,135,379	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,735,379</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,739,000	
7000 Revenue from State Sources	7,895,818	
8000 Revenue from Federal Sources	1,494,005	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,128,823</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,864,202</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,731,500
6113 Public Utility Realty Taxes	2,500
6114 Payments in Lieu of Current Taxes - State / Local	48,000
6115 Payments in Lieu of Current Taxes - Federal	28,000
6120 Current Per Capita Taxes, Section 679	12,400
6140 Current Act 511 Taxes - Flat Rate Assessments	18,600
6150 Current Act 511 Taxes - Proportional Assessments	578,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	157,000
6500 Earnings on Investments	5,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	117,000
6920 Contributions and Donations from Private Sources	13,000
6940 Tuition from Patrons	16,000
6990 Refunds and Other Miscellaneous Revenue	11,500
REVENUE FROM LOCAL SOURCES	\$2,739,000
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,210,873
7112 Basic Education Funding-Social Security	235,000
7271 Special Education funds for School-Aged Pupils	532,115
7292 Pre-K Counts	131,250
7311 Pupil Transportation Subsidy	285,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,200
7340 State Property Tax Reduction Allocation	357,767
7505 Ready to Learn Block Grant	133,613
7820 State Share of Retirement Contributions	1,000,000
REVENUE FROM STATE SOURCES	\$7,895,818
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	2,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	127,893
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	18,942
8517 NCLB, Title IV - 21St Century Schools	10,530
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	143,331
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,163,499

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	27,810
REVENUE FROM FEDERAL SOURCES	\$1,494,005
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,128,823

Act 1 Index (current): 4.9%

Calculation Method:		Rate		
Approx. Tax Revenue from RE Taxes:		\$1,725,000	\$6,500	
Amount of Tax Relief for Homestead Exclusions		<u>\$357,795</u>		
Total Approx. Tax Revenue:		\$2,082,795		
Approx. Tax Levy for Tax Rate Calculation:		\$2,187,086	\$9,328	
		Elk	Elk	Total
			Oil/Gas/Mineral	
2021-22 Data				
	a. Assessed Value	\$66,764,568	\$116,608	\$66,881,176
	b. Real Estate Mills	32.5000	80.0000	
I.	2022-23 Data			
	c. 2020 STEB Market Value	\$165,942,659	\$165,942,659	\$331,885,318
	d. Assessed Value	\$67,294,958	\$116,608	\$67,411,566
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations				
	f. 2021-22 Tax Levy	\$2,169,848	\$9,329	\$2,179,177
	(a * b)			
2022-23 Calculations				
	g. Percent of Total Market Value	100.00000%	100.00000%	
II.	h. Rebalanced 2021-22 Tax Levy	\$2,169,848	\$9,329	\$2,179,177
	(f * g)			
	i. Base Mills Subject to Index	32.5000	80.0000	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated				
	j. Weighted Avg. Collection Percentage	94.29885%	69.68000%	
	k. Tax Levy Needed	\$2,187,086	\$9,328	\$2,196,414
	(Approx. Tax Levy * g)			
	I. 2022-23 Real Estate Tax Rate	32.5000	80.0000	
	(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	\$2,187,086	\$9,329	\$2,196,415
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions	\$1,829,291	\$9,329	\$1,838,620
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills	\$1,725,000	\$6,500	\$1,731,500
	(n * Est. Pct. Collection)			

Act 1 Index (current): 4.9%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$1,725,000	\$6,500	
Amount of Tax Relief for Homestead Exclusions	<u>\$357,795</u>		
Total Approx. Tax Revenue:	\$2,082,795		
Approx. Tax Levy for Tax Rate Calculation:	\$2,187,086	\$9,328	
	Elk	Elk	Total
		Oil/Gas/Mineral	
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	34.0925	83.9200	
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)	\$2,294,253	\$9,786	\$2,304,039
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	\$8,474.00	\$0.00	
Number of Homestead/Farmstead Properties	1299		1299
Median Assessed Value of Homestead Properties			\$22,500

Act 1 Index (current): 4.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$1,725,000	\$6,500	
Amount of Tax Relief for Homestead Exclusions	<u>\$357,795</u>		
Total Approx. Tax Revenue:	\$2,082,795		
Approx. Tax Levy for Tax Rate Calculation:	\$2,187,086	\$9,328	
	Elk	Elk	Total
		Oil/Gas/Mineral	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$357,767	Lowering RE Tax Rate	\$0	\$357,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$28			\$28
Amount of Tax Relief from State/Local Sources				\$357,795

2022-2023 Final General Fund Budget				Local Education Agency Tax Data							
LEA : 109243503 Johnsonburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511							
Printed 6/24/2022 8:10:23 AM				Page - 1 of 1							
CODE											
6111 <u>Current Real Estate Taxes</u>											
<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>				
Elk	67,294,958	32.5000	2,187,086			94.29885%					
Elk	116,608	80.0000	9,329			69.68000%					
Totals:	67,411,566		2,196,415	-	357,795	=	1,838,620	X	N/A	=	1,731,500
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,400						
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			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	6,100	6,100				
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						18,600	18,600				
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%	407,000	407,000				
6152	Current Act 511 Occupation Taxes			850.0000	0.000	151,000	151,000				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	20,000	20,000				
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						578,000	578,000				
Total Act 511, Current Taxes							596,600				
Act 511 Tax Limit -->				331,885,318	X	12	3,982,624				
				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>									
	Elk	32.5000	32.5000	0.00%	Yes	4.9%				
	Oil/Gas/Mineral	80.0000	80.0000	0.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
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%				
6152	Current Act 511 Occupation Taxes	850.0000	850.0000	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>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		4,429,348
1200 Special Programs - Elementary / Secondary		1,349,026
1300 Vocational Education		204,823
1400 Other Instructional Programs - Elementary / Secondary		213,425
1800 Pre-Kindergarten		142,302
Total Instruction		\$6,338,924
2000 Support Services		
2100 Support Services - Students		396,406
2200 Support Services - Instructional Staff		170,975
2300 Support Services - Administration		908,110
2400 Support Services - Pupil Health		151,216
2500 Support Services - Business		406,325
2600 Operation and Maintenance of Plant Services		1,497,815
2700 Student Transportation Services		595,266
2800 Support Services - Central		160,000
2900 Other Support Services		23,731
Total Support Services		\$4,309,844
3000 Operation of Non-Instructional Services		
3200 Student Activities		255,808
Total Operation of Non-Instructional Services		\$255,808
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		863,673
Total Facilities Acquisition, Construction and Improvement Services		\$863,673
5000 Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		2,035,000
Total Other Expenditures and Financing Uses		\$2,035,000
Total Estimated Expenditures and Other Financing Uses		\$13,803,249

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,050,267
200 Personnel Services - Employee Benefits	1,519,301
300 Purchased Professional and Technical Services	134,850
400 Purchased Property Services	5,000
500 Other Purchased Services	283,500
600 Supplies	330,990
700 Property	105,000
800 Other Objects	440
Total Regular Programs - Elementary / Secondary	\$4,429,348
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	643,298
200 Personnel Services - Employee Benefits	520,793
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	110,500
600 Supplies	14,185
800 Other Objects	250
Total Special Programs - Elementary / Secondary	\$1,349,026
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	108,760
200 Personnel Services - Employee Benefits	94,063
600 Supplies	2,000
Total Vocational Education	\$204,823
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	110,327
200 Personnel Services - Employee Benefits	88,848
300 Purchased Professional and Technical Services	13,750
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$213,425
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	67,631
200 Personnel Services - Employee Benefits	60,651
500 Other Purchased Services	13,020
600 Supplies	1,000
Total Pre-Kindergarten	\$142,302
Total Instruction	\$6,338,924
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	227,251
200 Personnel Services - Employee Benefits	163,815
400 Purchased Property Services	1,315
500 Other Purchased Services	940
600 Supplies	2,480

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<u>Description</u>	<u>Amount</u>
800 Other Objects	605
Total Support Services - Students	\$396,406
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	70,780
200 Personnel Services - Employee Benefits	94,195
300 Purchased Professional and Technical Services	5,000
600 Supplies	1,000
Total Support Services - Instructional Staff	\$170,975
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	483,151
200 Personnel Services - Employee Benefits	311,434
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	3,780
500 Other Purchased Services	79,770
600 Supplies	10,580
800 Other Objects	10,395
Total Support Services - Administration	\$908,110
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	75,734
200 Personnel Services - Employee Benefits	65,582
300 Purchased Professional and Technical Services	1,400
500 Other Purchased Services	100
600 Supplies	4,500
700 Property	3,700
800 Other Objects	200
Total Support Services - Pupil Health	\$151,216
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	196,396
200 Personnel Services - Employee Benefits	149,583
300 Purchased Professional and Technical Services	44,650
400 Purchased Property Services	2,246
500 Other Purchased Services	3,750
600 Supplies	9,200
800 Other Objects	500
Total Support Services - Business	\$406,325
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	477,861
200 Personnel Services - Employee Benefits	368,494
300 Purchased Professional and Technical Services	60,500
400 Purchased Property Services	50,800
500 Other Purchased Services	93,940
600 Supplies	334,500
700 Property	110,000
800 Other Objects	1,720
Total Operation and Maintenance of Plant Services	\$1,497,815

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	595,266
Total Student Transportation Services	\$595,266
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	160,000
Total Support Services - Central	\$160,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,731
Total Other Support Services	\$23,731
Total Support Services	\$4,309,844
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	134,869
200 Personnel Services - Employee Benefits	52,989
500 Other Purchased Services	47,950
600 Supplies	20,000
Total Student Activities	\$255,808
Total Operation of Non-Instructional Services	\$255,808
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	863,673
Total Facilities Acquisition, Construction and Improvement Services	\$863,673
Total Facilities Acquisition, Construction and Improvement Services	\$863,673
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,035,000
Total Interfund Transfers - Out	\$2,035,000
Total Other Expenditures and Financing Uses	\$2,035,000
TOTAL EXPENDITURES	\$13,803,249

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,761,741	3,087,315
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 Cash and Short-Term Investments	\$4,761,741	\$3,087,315

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	\$4,761,741	\$3,087,315

<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		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<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			

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1	1
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	\$1	\$1
TOTAL INDEBTEDNESS	\$1	\$1

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,460,953
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,060,953
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,060,953