

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

4/26/22

Secretary of the Board - Original Signature Required

Date

4/26/2022

Chief School Administrator - Original Signature Required

Date

4/26/2022

Kaitlin Rosselli

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Contact Person

Telephone

Extension

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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 : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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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

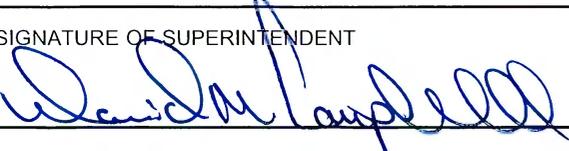
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$21365480
Ending Unassigned Fund Balance	\$1712435
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.01%

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 5-6-2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Line Mountain SD	County : Northumberland	AUN Number : 116493503
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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 4/26/22
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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.	This amount is the minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increases in the district's medical rate increases.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,027,292
0840 Assigned Fund Balance	84,196
0850 Unassigned Fund Balance	3,232,006
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,343,494</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,609,192
7000 Revenue from State Sources	11,776,235
8000 Revenue from Federal Sources	444,923
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,830,350</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,173,844</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,823,940
6113 Public Utility Realty Taxes	8,700
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,780,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	633,600
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,000
6920 Contributions and Donations from Private Sources	552
REVENUE FROM LOCAL SOURCES	\$8,609,192
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,543,396
7112 Basic Education Funding-Social Security	321,679
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	854,614
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,092
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	432,198
7505 Ready to Learn Block Grant	210,320
7820 State Share of Retirement Contributions	1,420,936
REVENUE FROM STATE SOURCES	\$11,776,235
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	367,538
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,217
8517 NCLB, Title IV - 21st Century Schools	26,168
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$444,923
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,830,350

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,823,940
Amount of Tax Relief for Homestead Exclusions	<u>\$432,313</u>
Total Approx. Tax Revenue:	\$6,256,253
Approx. Tax Levy for Tax Rate Calculation:	\$6,475,132

	Northumberland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$80,736,010	\$80,736,010
b. Real Estate Mills	79.8100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$454,411,274	\$454,411,274
d. Assessed Value	\$81,131,840	\$81,131,840
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,443,541	\$6,443,541
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,443,541	\$6,443,541
(f Total * g)		
i. Base Mills Subject to Index	79.8100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.37786%	96.37786%
k. Tax Levy Needed	\$6,475,132	\$6,475,132
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	79.8100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,475,132	\$6,475,132
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,042,819
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,823,940
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,823,940
Amount of Tax Relief for Homestead Exclusions	<u>\$432,313</u>
Total Approx. Tax Revenue:	\$6,256,253
Approx. Tax Levy for Tax Rate Calculation:	\$6,475,132

	Northumberland	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	83.6408	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,785,932	\$6,785,932
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		
Assessed Value Exclusion per Homestead	\$2,067.00	
V. Number of Homestead/Farmstead Properties	2633	2633
Median Assessed Value of Homestead Properties		\$17,800

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,823,940
Amount of Tax Relief for Homestead Exclusions	<u>\$432,313</u>
Total Approx. Tax Revenue:	\$6,256,253
Approx. Tax Levy for Tax Rate Calculation:	\$6,475,132

Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,198	Lowering RE Tax Rate	\$0	\$432,198
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$115			\$115
Amount of Tax Relief from State/Local Sources				\$432,313

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>
Northumberland	81,131,840	79.8100	6,475,132			96.37786%	
Totals:	81,131,840		6,475,132	- 432,313 =	6,042,819 X	96.37786% =	5,823,940

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		23,000
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	23,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
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			23,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	850,000
6152 Current Act 511 Occupation Taxes	430.0000	0.000	850,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			1,780,000
Total Act 511, Current Taxes			1,803,000
Act 511 Tax Limit -->		454,411,274 X	12
		Market Value	Mills
			5,452,935
			(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> Northumberland	79.8100	79.8100	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6152	Current Act 511 Occupation Taxes	430.0000	430.0000	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,530,862
1200 Special Programs - Elementary / Secondary	2,891,032
1300 Vocational Education	356,688
1400 Other Instructional Programs - Elementary / Secondary	164,565
Total Instruction	\$11,943,147
2000 Support Services	
2100 Support Services - Students	913,118
2200 Support Services - Instructional Staff	238,910
2300 Support Services - Administration	1,492,481
2400 Support Services - Pupil Health	180,228
2500 Support Services - Business	446,425
2600 Operation and Maintenance of Plant Services	1,593,812
2700 Student Transportation Services	1,952,702
2800 Support Services - Central	282,768
Total Support Services	\$7,100,444
3000 Operation of Non-Instructional Services	
3200 Student Activities	493,695
Total Operation of Non-Instructional Services	\$493,695
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,828,194
Total Other Expenditures and Financing Uses	\$1,828,194
Total Estimated Expenditures and Other Financing Uses	\$21,365,480

2022-2023 Final General Fund Budget

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,256,483
200 Personnel Services - Employee Benefits	3,427,404
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	45,800
500 Other Purchased Services	482,750
600 Supplies	254,435
700 Property	10,490
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$8,530,862
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,156,116
200 Personnel Services - Employee Benefits	749,237
300 Purchased Professional and Technical Services	411,936
500 Other Purchased Services	559,193
600 Supplies	13,150
700 Property	1,400
Total Special Programs - Elementary / Secondary	\$2,891,032
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	105,000
200 Personnel Services - Employee Benefits	96,168
500 Other Purchased Services	152,200
600 Supplies	3,320
Total Vocational Education	\$356,688
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	68,957
200 Personnel Services - Employee Benefits	40,923
500 Other Purchased Services	54,685
Total Other Instructional Programs - Elementary / Secondary	\$164,565
Total Instruction	\$11,943,147
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	519,721
200 Personnel Services - Employee Benefits	340,047
300 Purchased Professional and Technical Services	17,300
500 Other Purchased Services	7,850
600 Supplies	28,200
Total Support Services - Students	\$913,118
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	152,250
200 Personnel Services - Employee Benefits	53,160
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500

2022-2023 Final General Fund Budget

LEA : 116493503 Line Mountain SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,530
600 Supplies	21,350
800 Other Objects	20
Total Support Services - Instructional Staff	\$238,910
2300 Support Services - Administration	
100 Personnel Services - Salaries	732,317
200 Personnel Services - Employee Benefits	525,128
300 Purchased Professional and Technical Services	163,981
400 Purchased Property Services	3,950
500 Other Purchased Services	46,455
600 Supplies	10,250
700 Property	1,000
800 Other Objects	9,400
Total Support Services - Administration	\$1,492,481
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	102,975
200 Personnel Services - Employee Benefits	71,118
300 Purchased Professional and Technical Services	940
400 Purchased Property Services	35
500 Other Purchased Services	300
600 Supplies	3,260
700 Property	1,600
Total Support Services - Pupil Health	\$180,228
2500 Support Services - Business	
100 Personnel Services - Salaries	217,353
200 Personnel Services - Employee Benefits	193,222
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,500
500 Other Purchased Services	3,350
600 Supplies	23,000
700 Property	1,000
800 Other Objects	1,500
Total Support Services - Business	\$446,425
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	464,634
200 Personnel Services - Employee Benefits	422,179
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	473,500
500 Other Purchased Services	82,000
600 Supplies	86,500
700 Property	17,474
800 Other Objects	525
Total Operation and Maintenance of Plant Services	\$1,593,812
2700 Student Transportation Services	
100 Personnel Services - Salaries	33,279

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	14,523
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,897,100
600 Supplies	800
Total Student Transportation Services	\$1,952,702
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	127,490
200 Personnel Services - Employee Benefits	93,348
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	5,000
500 Other Purchased Services	21,430
600 Supplies	21,500
Total Support Services - Central	\$282,768
Total Support Services	\$7,100,444
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	186,432
200 Personnel Services - Employee Benefits	94,373
300 Purchased Professional and Technical Services	74,630
400 Purchased Property Services	22,500
500 Other Purchased Services	60,960
600 Supplies	36,600
700 Property	10,000
800 Other Objects	8,200
Total Student Activities	\$493,695
Total Operation of Non-Instructional Services	\$493,695
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,828,194
Total Debt Service / Other Expenditures and Financing Uses	\$1,828,194
Total Other Expenditures and Financing Uses	\$1,828,194
TOTAL EXPENDITURES	\$21,365,480

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,720,541	5,182,214
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	955,017	855,017
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,913,558	\$6,220,231

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

TOTAL CASH AND INVESTMENTS	\$6,913,558	\$6,220,231
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	18,703,918	16,895,458
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	266,000	264,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,080,000	1,090,000
0599 Other Noncurrent Liabilities	36,000,000	38,000,000

Total General Fund	\$56,049,918	\$56,249,458
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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		
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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		
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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		
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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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Page - 3 of 6

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

<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	\$56,049,918	\$56,249,458

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	20,511,324	
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	\$20,511,324	
TOTAL INDEBTEDNESS	\$76,561,242	\$56,249,458

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,095,929
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,712,435
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,808,364

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,808,364
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