

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2022

President of the Board - Original Signature Required



Date

5-25-2022

Secretary of the Board - Original Signature Required



Date

5-25-2022

Chief School Administrator - Original Signature Required



Date

5/25/2022

Peg Burdick

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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 : Moniteau SD	COUNTY : Butler	AUN : 104105353
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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	\$24410986
Ending Unassigned Fund Balance	\$5893473
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	24.14%

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 8/26/2022
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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 : Moniteau SD	County : Butler	AUN Number : 104105353
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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 5-25-2022
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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>
1550	<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: \$169,953.78 C x 2%: \$15,228.44</p>	<p>There was an error in calculation. The value was based on old data. A base exemption of \$248 was used instead of the updated \$298 exemption per parcel.</p>
1980	<p>Act 511 Taxes: 6153 Rate has changed from previous year.</p> <p>6153 Prior Year Rate: 1.000% 6153 Current Year Rate:</p>	<p>Based on the changes in our local economy</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>The District has unassigned fund balance funds to cover shortfalls in revenue in years to come. This is also subject to change based on our external audit results.</p>

<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		
0840 Assigned Fund Balance	4,103,515	
0850 Unassigned Fund Balance	1,782,681	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,886,196</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,750,178	
7000 Revenue from State Sources	14,099,713	
8000 Revenue from Federal Sources	2,042,429	
9000 Other Financing Sources	525,943	
Total Estimated Revenues And Other Financing Sources		<u>\$24,418,263</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$30,304,459</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,390,960
6113 Public Utility Realty Taxes	7,752
6114 Payments in Lieu of Current Taxes - State / Local	8,376
6120 Current Per Capita Taxes, Section 679	26,750
6140 Current Act 511 Taxes - Flat Rate Assessments	56,000
6150 Current Act 511 Taxes - Proportional Assessments	912,124
6400 Delinquencies on Taxes Levied / Assessed by the LEA	653,268
6500 Earnings on Investments	20,940
6700 Revenues from LEA Activities	52,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	596,108
6910 Rentals	15,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$7,750,178
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,141,534
7220 Vocational Education	21,000
7271 Special Education funds for School-Aged Pupils	1,196,175
7311 Pupil Transportation Subsidy	1,155,491
7340 State Property Tax Reduction Allocation	761,422
7505 Ready to Learn Block Grant	284,091
7810 State Share of Social Security and Medicare Taxes	459,918
7820 State Share of Retirement Contributions	2,080,082
REVENUE FROM STATE SOURCES	\$14,099,713
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	262,685
8513 IDEA, Section 619	2,821
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	416,998
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,032,014
8751 ARP ESSER Learning Loss	131,377
8752 ARP ESSER Summer Programs	26,267
8753 ARP ESSER Afterschool Programs	26,267
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	88,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	56,000
REVENUE FROM FEDERAL SOURCES	\$2,042,429

Amount

OTHER FINANCING SOURCES

9800 Intrafund Transfers In 525,943

OTHER FINANCING SOURCES \$525,943

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,418,263

Act 1 Index (current): 4.7% | Act 1 Index (prior): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,390,960	
Amount of Tax Relief for Homestead Exclusions	<u>\$761,422</u>	
Total Approx. Tax Revenue:	\$6,152,382	
Approx. Tax Levy for Tax Rate Calculation:	\$6,414,042	
	Butler	Total

2021-22 Data		
a. Assessed Value	\$68,036,044	\$68,036,044
b. Real Estate Mills	93.8800	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$559,350,702	\$559,350,702
d. Assessed Value	\$68,321,709	\$68,321,709
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,387,224	\$6,387,224
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,387,224	\$6,387,224
(f Total * g)		
i. Base Mills Subject to Index	93.4874	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.37100%	95.37100%
k. Tax Levy Needed	\$6,414,042	\$6,414,042
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	93.8800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,414,042	\$6,414,042
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,652,620
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,390,960
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7% | Act 1 Index (prior): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,390,960	
Amount of Tax Relief for Homestead Exclusions	<u>\$761,422</u>	
Total Approx. Tax Revenue:	\$6,152,382	
Approx. Tax Levy for Tax Rate Calculation:	\$6,414,042	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	97.3203	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,649,089	\$6,649,089
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	\$2,462.00	
Number of Homestead/Farmstead Properties	2559	2559
Median Assessed Value of Homestead Properties		\$14,460

Act 1 Index (current): 4.7% | Act 1 Index (prior): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,390,960
Amount of Tax Relief for Homestead Exclusions	<u>\$761,422</u>
Total Approx. Tax Revenue:	\$6,152,382
Approx. Tax Levy for Tax Rate Calculation:	\$6,414,042

Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$761,422	Lowering RE Tax Rate	\$0	\$761,422
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$761,422

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>
Butler	68,321,709	93.8800	6,414,042			95.37100%	
Totals:	68,321,709		6,414,042	- 761,422	= 5,652,620	X 95.37100%	= 5,390,960

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		26,750
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	28,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	28,000
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 56,000 56,000

	<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	0.500%	0.000%	912,124	912,124
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 912,124 912,124

Total Act 511, Current Taxes 968,124

Act 511 Tax Limit -->	559,350,702	X	12	6,712,208
	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> Butler	93.4874	93.8800	0.42%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	-100.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,792,136
Total Instruction	\$13,792,136
2000 Support Services	
2100 Support Services - Students	8,905,028
Total Support Services	\$8,905,028
3000 Operation of Non-Instructional Services	
3200 Student Activities	674,572
Total Operation of Non-Instructional Services	\$674,572
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,039,250
Total Other Expenditures and Financing Uses	\$1,039,250
Total Estimated Expenditures and Other Financing Uses	\$24,410,986

2022-2023 Final General Fund Budget

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Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,335,345
200 Personnel Services - Employee Benefits	4,730,731
300 Purchased Professional and Technical Services	302,365
500 Other Purchased Services	1,863,948
600 Supplies	364,673
800 Other Objects	195,074
Total Regular Programs - Elementary / Secondary	\$13,792,136
Total Instruction	\$13,792,136
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,985,354
200 Personnel Services - Employee Benefits	1,877,885
300 Purchased Professional and Technical Services	519,988
400 Purchased Property Services	250,574
500 Other Purchased Services	1,930,931
600 Supplies	440,418
700 Property	537,531
800 Other Objects	362,347
Total Support Services - Students	\$8,905,028
Total Support Services	\$8,905,028
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	239,960
200 Personnel Services - Employee Benefits	110,936
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	19,000
500 Other Purchased Services	124,940
600 Supplies	73,850
800 Other Objects	46,886
Total Student Activities	\$674,572
Total Operation of Non-Instructional Services	\$674,572
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	714,250
900 Other Uses of Funds	325,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,039,250
Total Other Expenditures and Financing Uses	\$1,039,250
TOTAL EXPENDITURES	\$24,410,986

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,500,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	11,000	10,000
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	15,500	15,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,526,500	\$5,025,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$5,526,500	\$5,025,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	16,447,203	15,840,078
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	\$16,447,203	\$15,840,078

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		

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

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>
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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

Total Permanent Fund		
Total Long-Term Indebtedness	\$16,447,203	\$15,840,078

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

TOTAL INDEBTEDNESS	\$16,447,203	\$15,840,078
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,893,473
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,893,473

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,893,473
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