

# 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

6-20-22

Secretary of the Board - Original Signature Required



Date

6-20-22

Chief School Administrator - Original Signature Required



Date

6-20-22

Contact Person

Telephone

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Extension

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Email Address

sweeney.pat@segsd.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southeastern Greene SD	COUNTY : Greene	AUN : 101306503
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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	\$13761400
Ending Unassigned Fund Balance	\$1000447
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.26%

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 6-20-22
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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 : Southeastern Greene SD	County : Greene	AUN Number : 101306503
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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 6-20-2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount set aside for unanticipated expenditures
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 of Fund Balance not allocated to balancing the 22-23 Budget
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount of Fund Balance used to balance the 22-23 Budget

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	2,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,047,080
7000 Revenue from State Sources	7,954,767
8000 Revenue from Federal Sources	1,760,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$12,761,847</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$15,761,847</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,100,080
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	3,000
6150 Current Act 511 Taxes - Proportional Assessments	360,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	160,000
6910 Rentals	14,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,047,080</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,116,000
7112 Basic Education Funding-Social Security	200,000
7271 Special Education funds for School-Aged Pupils	588,000
7311 Pupil Transportation Subsidy	670,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	471,767
7505 Ready to Learn Block Grant	134,000
7820 State Share of Retirement Contributions	750,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,954,767</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	800,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	600,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,760,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>12,761,847</b>

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,100,080</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$471,767</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,571,847</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,852,000</b>	
	<b>Greene</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$124,000,000	\$124,000,000
b. Real Estate Mills	23.0000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$182,710,879	\$182,710,879
d. Assessed Value	\$124,000,000	\$124,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$2,852,000	\$2,852,000
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,852,000	\$2,852,000
(f Total * g)		
i. Base Mills Subject to Index	23.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.23000%	88.23000%
k. Tax Levy Needed	\$2,852,000	\$2,852,000
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>23.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,852,000	\$2,852,000
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,380,233
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,100,080
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,100,080	
Amount of Tax Relief for Homestead Exclusions	<u>\$471,767</u>	
Total Approx. Tax Revenue:	\$2,571,847	
Approx. Tax Levy for Tax Rate Calculation:	\$2,852,000	

Greene

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	24.1270	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,991,748	\$2,991,748
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	\$17,174.00	
Number of Homestead/Farmstead Properties	1203	1203
Median Assessed Value of Homestead Properties		\$34,400

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,100,080</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$471,767</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$2,571,847</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,852,000</b>
	<b>Greene</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$471,767	Lowering RE Tax Rate	\$0		\$471,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$471,767</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Greene	124,000,000	23.0000	2,852,000			88.23000%	
<b>Totals:</b>	<b>124,000,000</b>		<b>2,852,000</b>	471,767 =	2,380,233 X	88.23000% =	2,100,080

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	3,000
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 3,000 3,000**

	<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%	325,000	325,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	20,000	20,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	15,000	15,000
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 360,000 360,000**

**Total Act 511, Current Taxes 363,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>182,710,879 X</b>	<b>12</b>	<b>2,192,531</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	23.0000	23.0000	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,473,924
1200 Special Programs - Elementary / Secondary	1,771,893
1300 Vocational Education	309,500
1400 Other Instructional Programs - Elementary / Secondary	357,866
<b>Total Instruction</b>	<b>\$7,913,183</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	76,672
2200 Support Services - Instructional Staff	14,600
2300 Support Services - Administration	1,162,883
2400 Support Services - Pupil Health	45,443
2500 Support Services - Business	404,491
2600 Operation and Maintenance of Plant Services	1,607,883
2700 Student Transportation Services	1,285,000
2800 Support Services - Central	782,891
2900 Other Support Services	4,300
<b>Total Support Services</b>	<b>\$5,384,163</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	306,054
<b>Total Operation of Non-Instructional Services</b>	<b>\$306,054</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,000
5200 Interfund Transfers - Out	6,000
5900 Budgetary Reserve	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$158,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$13,761,400</b>

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,716,999
200 Personnel Services - Employee Benefits	2,110,625
500 Other Purchased Services	413,000
600 Supplies	216,800
700 Property	15,500
800 Other Objects	1,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,473,924</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	511,866
200 Personnel Services - Employee Benefits	438,577
300 Purchased Professional and Technical Services	630,000
400 Purchased Property Services	20,000
500 Other Purchased Services	146,200
600 Supplies	22,000
700 Property	3,000
800 Other Objects	250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,771,893</b>
<b>1300 <u>Vocational Education</u></b>	
400 Purchased Property Services	1,500
500 Other Purchased Services	290,000
600 Supplies	13,000
700 Property	5,000
<b>Total Vocational Education</b>	<b>\$309,500</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	336,970
200 Personnel Services - Employee Benefits	4,196
400 Purchased Property Services	5,000
500 Other Purchased Services	1,000
600 Supplies	10,700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$357,866</b>
<b>Total Instruction</b>	<b>\$7,913,183</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	53,500
200 Personnel Services - Employee Benefits	19,922
500 Other Purchased Services	250
600 Supplies	2,000
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$76,672</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
400 Purchased Property Services	1,000
500 Other Purchased Services	600

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	7,000
700 Property	6,000
<b>Total Support Services - Instructional Staff</b>	<b>\$14,600</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	624,079
200 Personnel Services - Employee Benefits	356,204
300 Purchased Professional and Technical Services	64,000
500 Other Purchased Services	59,100
600 Supplies	45,500
800 Other Objects	14,000
<b>Total Support Services - Administration</b>	<b>\$1,162,883</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	35,300
200 Personnel Services - Employee Benefits	2,543
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	600
600 Supplies	5,000
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$45,443</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	196,016
200 Personnel Services - Employee Benefits	185,975
400 Purchased Property Services	12,000
500 Other Purchased Services	5,000
600 Supplies	5,000
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$404,491</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	319,945
200 Personnel Services - Employee Benefits	225,938
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	138,600
500 Other Purchased Services	52,000
600 Supplies	162,000
700 Property	705,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,607,883</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,285,000
<b>Total Student Transportation Services</b>	<b>\$1,285,000</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	63,325
200 Personnel Services - Employee Benefits	49,466
600 Supplies	100,100

<u>Description</u>	<u>Amount</u>
700 Property	570,000
<b>Total Support Services - Central</b>	<b>\$782,891</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	4,300
<b>Total Other Support Services</b>	<b>\$4,300</b>
<b>Total Support Services</b>	<b>\$5,384,163</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	90,000
200 Personnel Services - Employee Benefits	33,554
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	10,500
500 Other Purchased Services	44,000
600 Supplies	56,000
700 Property	12,000
800 Other Objects	8,000
<b>Total Student Activities</b>	<b>\$306,054</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$306,054</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	6,000
<b>Total Interfund Transfers - Out</b>	<b>\$6,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	150,000
<b>Total Budgetary Reserve</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$158,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,761,400</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	2,500,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	2,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	1,000,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,503,000</b>	<b>\$3,503,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,503,000</b>	<b>\$3,503,000</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**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

**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**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	30,000	30,000
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		
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 Short-Term Payables</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$30,000</b>	<b>\$30,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	1,000,447
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,000,447</b>
<b>5900 Budgetary Reserve</b>	<b>150,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,150,447</b>