

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06-23-2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Jessica Bissett

Contact Person

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Telephone

Extn :2244

Extension

06-23-2022

Date

06-23-2022

Date

06-23-2022

Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Greene SD	COUNTY : Greene	AUN : 101308503
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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	\$15395304
Ending Unassigned Fund Balance	\$2900802
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	18.84%

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 06-23-2022
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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 : West Greene SD	County : Greene	AUN Number : 101308503
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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 5-19-2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The Unassigned Fund Balance is within the district's allowable limit.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance consists of: Innovation \$425,078.28, Capital Project \$6,050,000, Litigation \$3,502,079.03, PSERS \$1,000,000, Assessment Appeals \$1,000,000, Stem Project \$1,600,000, Retiree \$100,000, Curriculum \$500,000, and ACSHIC \$256,000.

<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	13,684,013
0840 Assigned Fund Balance	6,980
0850 Unassigned Fund Balance	2,893,822
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,584,815</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,295,302
7000 Revenue from State Sources	5,850,003
8000 Revenue from Federal Sources	249,999
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,395,304</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,980,119</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,155,927
6113 Public Utility Realty Taxes	9,954
6114 Payments in Lieu of Current Taxes - State / Local	9,287
6150 Current Act 511 Taxes - Proportional Assessments	400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	80,000
6500 Earnings on Investments	245,000
6700 Revenues from LEA Activities	500
6800 Revenues from Intermediary Sources / Pass-Through Funds	171,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	35,000
6990 Refunds and Other Miscellaneous Revenue	88,634
REVENUE FROM LOCAL SOURCES	\$9,295,302
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,656,079
7112 Basic Education Funding-Social Security	239,000
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	686,692
7311 Pupil Transportation Subsidy	75,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,500
7340 State Property Tax Reduction Allocation	142,119
7505 Ready to Learn Block Grant	97,413
7820 State Share of Retirement Contributions	900,000
REVENUE FROM STATE SOURCES	\$5,850,003
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	195,596
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,074
8517 NCLB, Title IV - 21st Century Schools	17,329
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$249,999
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,395,304

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,155,927	
Amount of Tax Relief for Homestead Exclusions	<u>\$142,119</u>	
Total Approx. Tax Revenue:	\$8,298,046	
Approx. Tax Levy for Tax Rate Calculation:	\$8,727,305	
	Greene	Total

2021-22 Data		
a. Assessed Value	\$465,124,822	\$465,124,822
b. Real Estate Mills	19.9600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$957,861,757	\$957,861,757
d. Assessed Value	\$437,239,754	\$437,239,754
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$9,283,891	\$9,283,891
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,283,891	\$9,283,891
(f Total * g)		
i. Base Mills Subject to Index	19.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$8,727,305	\$8,727,305
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,727,305	\$8,727,305
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,585,186
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,155,927
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,155,927	
Amount of Tax Relief for Homestead Exclusions	<u>\$142,119</u>	
Total Approx. Tax Revenue:	\$8,298,046	
Approx. Tax Levy for Tax Rate Calculation:	\$8,727,305	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.6386	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,024,016	\$9,024,016
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	\$6,029.06	
Number of Homestead/Farmstead Properties	1181	1181
Median Assessed Value of Homestead Properties		\$52,795

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,155,927
Amount of Tax Relief for Homestead Exclusions	<u>\$142,119</u>
Total Approx. Tax Revenue:	\$8,298,046
Approx. Tax Levy for Tax Rate Calculation:	\$8,727,305
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$142,119	Lowering RE Tax Rate	\$0	\$142,119
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$142,119

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Greene	437,239,754	19.9600	8,727,305				95.00000%		
Totals:	437,239,754		8,727,305	-	142,119	=	8,585,186	X	95.00000% = 8,155,927
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
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						0	0		
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%	300,000	300,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000	100,000		
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						400,000	400,000		
Total Act 511, Current Taxes							400,000		
Act 511 Tax Limit -->					957,861,757	X	12	11,494,341	
					Market Value		Mills	(511 Limit)	

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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	19.9600	19.9600	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,616,293
1200 Special Programs - Elementary / Secondary	2,231,289
1300 Vocational Education	781,645
1400 Other Instructional Programs - Elementary / Secondary	21,558
Total Instruction	\$9,650,785
2000 Support Services	
2100 Support Services - Students	280,464
2200 Support Services - Instructional Staff	732,935
2300 Support Services - Administration	1,185,703
2400 Support Services - Pupil Health	140,636
2500 Support Services - Business	221,796
2600 Operation and Maintenance of Plant Services	1,599,682
2700 Student Transportation Services	946,250
2800 Support Services - Central	1,000
2900 Other Support Services	17,000
Total Support Services	\$5,125,466
3000 Operation of Non-Instructional Services	
3200 Student Activities	493,706
Total Operation of Non-Instructional Services	\$493,706
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	125,347
Total Other Expenditures and Financing Uses	\$125,347
Total Estimated Expenditures and Other Financing Uses	\$15,395,304

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,661,267
200 Personnel Services - Employee Benefits	2,357,563
400 Purchased Property Services	4,300
500 Other Purchased Services	434,755
600 Supplies	144,103
700 Property	1,000
800 Other Objects	13,305
Total Regular Programs - Elementary / Secondary	\$6,616,293
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	969,125
200 Personnel Services - Employee Benefits	749,900
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	6,500
500 Other Purchased Services	467,200
600 Supplies	4,580
800 Other Objects	3,984
Total Special Programs - Elementary / Secondary	\$2,231,289
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	188,750
200 Personnel Services - Employee Benefits	143,167
400 Purchased Property Services	1,000
500 Other Purchased Services	398,670
600 Supplies	47,049
800 Other Objects	3,009
Total Vocational Education	\$781,645
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,558
Total Other Instructional Programs - Elementary / Secondary	\$21,558
Total Instruction	\$9,650,785
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	154,277
200 Personnel Services - Employee Benefits	111,364
500 Other Purchased Services	3,576
600 Supplies	220
800 Other Objects	11,027
Total Support Services - Students	\$280,464
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	256,314
200 Personnel Services - Employee Benefits	151,483
300 Purchased Professional and Technical Services	29,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,800
500 Other Purchased Services	51,500
600 Supplies	156,690
700 Property	71,398
800 Other Objects	10,750
Total Support Services - Instructional Staff	\$732,935
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	640,416
200 Personnel Services - Employee Benefits	337,987
300 Purchased Professional and Technical Services	129,600
400 Purchased Property Services	26,100
500 Other Purchased Services	20,400
600 Supplies	21,350
800 Other Objects	9,850
Total Support Services - Administration	\$1,185,703
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	91,638
200 Personnel Services - Employee Benefits	41,004
500 Other Purchased Services	190
600 Supplies	6,137
700 Property	638
800 Other Objects	1,029
Total Support Services - Pupil Health	\$140,636
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	114,782
200 Personnel Services - Employee Benefits	71,964
300 Purchased Professional and Technical Services	32,650
500 Other Purchased Services	600
600 Supplies	1,300
800 Other Objects	500
Total Support Services - Business	\$221,796
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	514,167
200 Personnel Services - Employee Benefits	464,597
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	248,103
500 Other Purchased Services	128,000
600 Supplies	221,160
700 Property	15,000
800 Other Objects	4,155
Total Operation and Maintenance of Plant Services	\$1,599,682
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	946,000
600 Supplies	250
Total Student Transportation Services	\$946,250

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
800 Other Objects	1,000
Total Support Services - Central	\$1,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,000
Total Other Support Services	\$17,000
Total Support Services	\$5,125,466
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	170,453
200 Personnel Services - Employee Benefits	74,570
300 Purchased Professional and Technical Services	90,286
400 Purchased Property Services	2,500
500 Other Purchased Services	101,999
600 Supplies	40,297
800 Other Objects	13,601
Total Student Activities	\$493,706
Total Operation of Non-Instructional Services	\$493,706
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	125,347
Total Interfund Transfers - Out	\$125,347
Total Other Expenditures and Financing Uses	\$125,347
TOTAL EXPENDITURES	\$15,395,304

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	18,270,363	15,270,363
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	1,371,845	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	38,413	30,413
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	7,789,001	7,700,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$27,469,622	\$23,500,776

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	\$27,469,622	\$23,500,776

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<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	527,653	507,653
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,589,095	4,789,095
0599 Other Noncurrent Liabilities		
Total General Fund	\$5,116,748	\$5,296,748
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		

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

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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		

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<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	\$5,116,748	\$5,296,748	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$5,116,748	\$5,296,748

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,684,013
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,900,802
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,584,815
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,584,815