

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

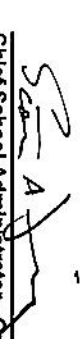
Date of Adoption of the General Fund Budget: 05/19/2022


President of the Board - Original Signature Required

Date 5/19/22


Secretary of the Board - Original Signature Required

Date 5/19/22


Chief School Administrator - Original Signature Required

Date 5/19/22

TONJA WHEELER

Contact Person

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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 : Red Lion Area SD	COUNTY : York	AUN : 112675503
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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.

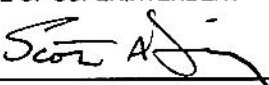
Total Budgeted Expenditures	\$98700000
Ending Unassigned Fund Balance	\$7104021
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.19%

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 5-19-22
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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 : Red Lion Area SD	County : York	AUN Number : 112675503
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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 04/07/2022
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$791,645.00 Function 2200, Object 200: \$936,600.00	Tuition Reimbursement has to be entered into object 240
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.	Prudent Fiscal Management Requires that a percentage of funds be set aside for anticipated or emergency expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Designated for debt & future retirement increases and technology.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Designated for Retirement Reserve, future capital projects, Self insurance fund

<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	131,084	
0820 Restricted Fund Balance	110,000	
0830 Committed Fund Balance	5,861,466	
0840 Assigned Fund Balance	10,231,616	
0850 Unassigned Fund Balance	7,104,021	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$23,197,103</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	54,654,213	
7000 Revenue from State Sources	37,869,187	
8000 Revenue from Federal Sources	2,175,500	
9000 Other Financing Sources	1,100	
Total Estimated Revenues And Other Financing Sources		<u>\$94,700,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$117,897,103</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,307,449
6112 Interim Real Estate Taxes	232,500
6113 Public Utility Realty Taxes	53,000
6114 Payments in Lieu of Current Taxes - State / Local	4,500
6150 Current Act 511 Taxes - Proportional Assessments	5,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,375,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	164,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,132,000
6910 Rentals	10,000
6940 Tuition from Patrons	175,500
6990 Refunds and Other Miscellaneous Revenue	400,014
REVENUE FROM LOCAL SOURCES	\$54,654,213
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,910,914
7112 Basic Education Funding-Social Security	1,819,981
7160 Tuition for Orphans Subsidy	110,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	3,453,867
7311 Pupil Transportation Subsidy	3,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	190,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	856,827
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	2,391,585
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	849,464
7509 Supplemental Equipment Grants	15,000
7820 State Share of Retirement Contributions	8,526,549
REVENUE FROM STATE SOURCES	\$37,869,187
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	925,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	170,000
8517 NCLB, Title IV - 21St Century Schools	30,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,050,500
REVENUE FROM FEDERAL SOURCES	\$2,175,500
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,100
OTHER FINANCING SOURCES	\$1,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	94,700,000

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,307,449	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,391,626</u>	
Total Approx. Tax Revenue:	\$47,699,075	
Approx. Tax Levy for Tax Rate Calculation:	\$48,956,322	
	York	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$2,189,152,660	\$2,189,152,660
b. Real Estate Mills	22.2791	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,250,131,565	\$2,250,131,565
d. Assessed Value	\$2,197,410,235	\$2,197,410,235
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$48,772,351	\$48,772,351
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$48,772,351	\$48,772,351
(f Total * g)		
i. Base Mills Subject to Index	22.2791	
(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	97.30000%	97.30000%
k. Tax Levy Needed	\$48,956,322	\$48,956,322
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.2791	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,956,322	\$48,956,322
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,564,696
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,307,449
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,307,449	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,391,626</u>	
Total Approx. Tax Revenue:	\$47,699,075	
Approx. Tax Levy for Tax Rate Calculation:	\$48,956,322	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.3039	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,208,228	\$51,208,228
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	\$11,142.00	
Number of Homestead/Farmstead Properties	9699	9699
Median Assessed Value of Homestead Properties		\$140,780

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,307,449
Amount of Tax Relief for Homestead Exclusions	<u>\$2,391,626</u>
Total Approx. Tax Revenue:	\$47,699,075
Approx. Tax Levy for Tax Rate Calculation:	\$48,956,322
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,391,585	Lowering RE Tax Rate	\$0	\$2,391,585
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$41			\$41
Amount of Tax Relief from State/Local Sources				\$2,391,626

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>						
York	2,197,410,235	22.2791	48,956,322					97.30000%	
Totals:				2,197,410,235	48,956,322	-	2,391,626	=	46,564,696 X 97.30000% = 45,307,449
				<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%	5,000,000	5,000,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	750,000	750,000		
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						5,750,000	5,750,000		
Total Act 511, Current Taxes							5,750,000		
Act 511 Tax Limit -->				2,250,131,565	X	12	27,001,579		
				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>									
	York	22.2791	22.2791	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,601,346
1200 Special Programs - Elementary / Secondary	14,570,601
1300 Vocational Education	5,399,636
1400 Other Instructional Programs - Elementary / Secondary	722,764
1500 Nonpublic School Programs	10,000
1700 Higher Education Programs for Secondary Students	4,000
Total Instruction	\$61,308,347
2000 Support Services	
2100 Support Services - Students	4,239,416
2200 Support Services - Instructional Staff	1,809,370
2300 Support Services - Administration	4,112,854
2400 Support Services - Pupil Health	1,611,467
2500 Support Services - Business	848,520
2600 Operation and Maintenance of Plant Services	7,717,162
2700 Student Transportation Services	5,699,576
2800 Support Services - Central	2,080,960
2900 Other Support Services	7,000
Total Support Services	\$28,126,325
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,378,963
3300 Community Services	33,063
Total Operation of Non-Instructional Services	\$1,412,026
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,853,302
Total Other Expenditures and Financing Uses	\$7,853,302
Total Estimated Expenditures and Other Financing Uses	\$98,700,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,311,853
200 Personnel Services - Employee Benefits	13,886,140
300 Purchased Professional and Technical Services	457,300
400 Purchased Property Services	152,905
500 Other Purchased Services	2,810,600
600 Supplies	977,498
800 Other Objects	5,050
Total Regular Programs - Elementary / Secondary	\$40,601,346
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,316,050
200 Personnel Services - Employee Benefits	4,127,851
300 Purchased Professional and Technical Services	2,591,700
500 Other Purchased Services	1,471,850
600 Supplies	62,950
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$14,570,601
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,209,782
200 Personnel Services - Employee Benefits	789,944
400 Purchased Property Services	2,000
500 Other Purchased Services	3,333,300
600 Supplies	64,450
800 Other Objects	160
Total Vocational Education	\$5,399,636
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,000
200 Personnel Services - Employee Benefits	4,764
300 Purchased Professional and Technical Services	694,000
500 Other Purchased Services	13,000
Total Other Instructional Programs - Elementary / Secondary	\$722,764
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	4,000
Total Higher Education Programs for Secondary Students	\$4,000
Total Instruction	\$61,308,347
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,546,382
200 Personnel Services - Employee Benefits	1,665,994

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	10,400
400	Purchased Property Services	5,800
500	Other Purchased Services	4,200
600	Supplies	5,740
800	Other Objects	900
Total Support Services - Students		\$4,239,416
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	791,645
200	Personnel Services - Employee Benefits	936,600
300	Purchased Professional and Technical Services	30,675
400	Purchased Property Services	500
500	Other Purchased Services	6,800
600	Supplies	41,150
800	Other Objects	2,000
Total Support Services - Instructional Staff		\$1,809,370
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,282,005
200	Personnel Services - Employee Benefits	1,438,753
300	Purchased Professional and Technical Services	230,051
400	Purchased Property Services	300
500	Other Purchased Services	40,875
600	Supplies	106,550
800	Other Objects	14,320
Total Support Services - Administration		\$4,112,854
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	699,838
200	Personnel Services - Employee Benefits	456,129
300	Purchased Professional and Technical Services	441,700
400	Purchased Property Services	1,800
500	Other Purchased Services	500
600	Supplies	11,500
Total Support Services - Pupil Health		\$1,611,467
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	418,711
200	Personnel Services - Employee Benefits	299,959
300	Purchased Professional and Technical Services	75,750
400	Purchased Property Services	9,250
500	Other Purchased Services	25,250
600	Supplies	9,000
800	Other Objects	10,600
Total Support Services - Business		\$848,520
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,306,298
200	Personnel Services - Employee Benefits	1,787,983
300	Purchased Professional and Technical Services	150,000

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	1,209,800
500	Other Purchased Services	432,000
600	Supplies	1,701,081
700	Property	130,000
Total Operation and Maintenance of Plant Services		\$7,717,162
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	97,069
200	Personnel Services - Employee Benefits	71,002
400	Purchased Property Services	9,075
500	Other Purchased Services	5,141,130
600	Supplies	380,800
800	Other Objects	500
Total Student Transportation Services		\$5,699,576
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	804,475
200	Personnel Services - Employee Benefits	600,585
300	Purchased Professional and Technical Services	67,200
400	Purchased Property Services	414,700
500	Other Purchased Services	171,000
600	Supplies	19,000
800	Other Objects	4,000
Total Support Services - Central		\$2,080,960
2900 <u>Other Support Services</u>		
500	Other Purchased Services	7,000
Total Other Support Services		\$7,000
Total Support Services		\$28,126,325
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	610,497
200	Personnel Services - Employee Benefits	266,096
300	Purchased Professional and Technical Services	165,550
400	Purchased Property Services	20,000
500	Other Purchased Services	154,525
600	Supplies	152,525
800	Other Objects	9,770
Total Student Activities		\$1,378,963
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	19,031
200	Personnel Services - Employee Benefits	1,532
600	Supplies	12,500
Total Community Services		\$33,063
Total Operation of Non-Instructional Services		\$1,412,026
5000 Other Expenditures and Financing Uses		

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	658,302
900 Other Uses of Funds	7,195,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,853,302
Total Other Expenditures and Financing Uses	\$7,853,302
TOTAL EXPENDITURES	\$98,700,000

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	29,407,985	29,407,985
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	9,067,730	9,067,730
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,475,715	\$38,475,715

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	\$38,475,715	\$38,475,715

LEA : 112675503 Red Lion Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	7,772,752	7,853,301
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	90,338	140,801
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,863,090	\$7,994,102
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$7,863,090	\$7,994,102	

LEA : 112675503 Red Lion Area SD

<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	\$7,863,090	\$7,994,102

Account Description	Amounts
0810 Nonspendable Fund Balance	131,084
0820 Restricted Fund Balance	110,000
0830 Committed Fund Balance	5,861,466
0840 Assigned Fund Balance	6,231,616
0850 Unassigned Fund Balance	7,104,021
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,197,103
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,438,187