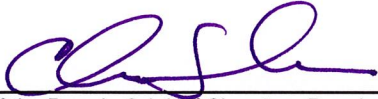


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022

\_\_\_\_\_  
President of the Board - Original Signature Required

6-22-2022

\_\_\_\_\_  
Date\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6-22-2022

\_\_\_\_\_  
Date\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6-22-2022

\_\_\_\_\_  
Date

Beverly P Morrison

\_\_\_\_\_  
Contact Person

(724)646-5501

Extn :5524

\_\_\_\_\_  
Telephone\_\_\_\_\_  
Extension

bmorrison@reynoldssd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reynolds SD	COUNTY : Mercer	AUN : 104435303
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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 ☐

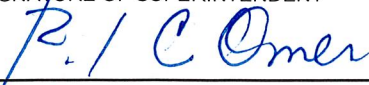
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$22749470
Ending Unassigned Fund Balance	\$1760000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.73%

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 6-22-22
--	-----------------

DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

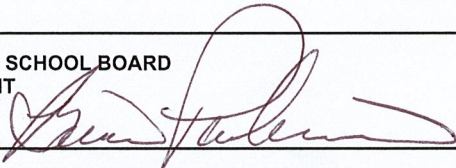
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Reynolds SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104435303
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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.**

<b>SIGNATURE OF SCHOOL BOARD VICE PRESIDENT</b> 	<b>DATE</b> 05/18/2022
--	---------------------------

**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.	Amounts are retained as an unassigned fund balance for operational expenses related to the opening of school for the 2022-2023 fiscal year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assignment of funds represent reserves for the future liabilities related to anticipated health benefits, OPEB, and pension obligations.

<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	3,400,000	
0850 Unassigned Fund Balance	1,600,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	7,085,151	
7000 Revenue from State Sources	13,252,224	
8000 Revenue from Federal Sources	1,900,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$22,237,375</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$27,237,375</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,163,326
6113 Public Utility Realty Taxes	1,825
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	37,000
6150 Current Act 511 Taxes - Proportional Assessments	710,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	406,000
6500 Earnings on Investments	16,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	651,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	2,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,085,151</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,121,404
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,173,464
7311 Pupil Transportation Subsidy	868,523
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	622,421
7505 Ready to Learn Block Grant	238,412
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,730,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,252,224</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	900,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	710,000
8751 ARP ESSER Learning Loss	190,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	85,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,900,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,237,375</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,163,326	
Amount of Tax Relief for Homestead Exclusions	<u>\$622,421</u>	
Total Approx. Tax Revenue:	\$5,785,747	
Approx. Tax Levy for Tax Rate Calculation:	\$6,204,395	
	Mercer	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$87,385,500	\$87,385,500
b. Real Estate Mills	69.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$385,259,771	\$385,259,771
d. Assessed Value	\$88,005,600	\$88,005,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,029,600	\$6,029,600
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,029,600	\$6,029,600
(f Total * g)		
i. Base Mills Subject to Index	69.0000	
(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	92.50000%	92.50000%
k. Tax Levy Needed	\$6,204,395	\$6,204,395
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	70.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,204,395	\$6,204,395
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,581,974
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,163,326
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,163,326	
Amount of Tax Relief for Homestead Exclusions	<u>\$622,421</u>	
Total Approx. Tax Revenue:	\$5,785,747	
Approx. Tax Levy for Tax Rate Calculation:	\$6,204,395	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	72.3120	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,363,861	\$6,363,861
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	\$3,398.00	
Number of Homestead/Farmstead Properties	2607	2607
Median Assessed Value of Homestead Properties		\$16,650

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,163,326
Amount of Tax Relief for Homestead Exclusions	<u>\$622,421</u>
Total Approx. Tax Revenue:	\$5,785,747
Approx. Tax Levy for Tax Rate Calculation:	\$6,204,395
	Mercer
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$622,421	Lowering RE Tax Rate	\$0	\$622,421
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$622,421

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>						
Mercer	88,005,600	70.5000	6,204,395				92.50000%		
<b>Totals:</b>	<b>88,005,600</b>		<b>6,204,395</b>	-	622,421	=	5,581,974	X	92.50000% = 5,163,326
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					23,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		23,000		23,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		14,000		14,000
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>37,000</b>		<b>37,000</b>
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%		668,000		668,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		42,000		42,000
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>							<b>710,000</b>		<b>710,000</b>
<b>Total Act 511, Current Taxes</b>									<b>747,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>385,259,771</b>	<b>X</b>	<b>12</b>		<b>4,623,117</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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> Mercer	69.0000	70.5000	2.18%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,107,350
1200 Special Programs - Elementary / Secondary	3,050,200
1300 Vocational Education	400,000
<b>Total Instruction</b>	<b>\$13,557,550</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	914,459
2200 Support Services - Instructional Staff	179,131
2300 Support Services - Administration	1,511,116
2400 Support Services - Pupil Health	355,235
2500 Support Services - Business	477,041
2600 Operation and Maintenance of Plant Services	1,897,233
2700 Student Transportation Services	1,446,396
2800 Support Services - Central	412,389
2900 Other Support Services	10,500
<b>Total Support Services</b>	<b>\$7,203,500</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	528,420
<b>Total Operation of Non-Instructional Services</b>	<b>\$528,420</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	60,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$60,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,400,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,749,470</b>

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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	5,375,808
200 Personnel Services - Employee Benefits	3,980,095
300 Purchased Professional and Technical Services	152,000
400 Purchased Property Services	49,665
500 Other Purchased Services	398,255
600 Supplies	149,987
800 Other Objects	1,540
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,107,350</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,319,783
200 Personnel Services - Employee Benefits	1,013,410
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	641,000
600 Supplies	21,007
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,050,200</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	400,000
<b>Total Vocational Education</b>	<b>\$400,000</b>
<b>Total Instruction</b>	<b>\$13,557,550</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	492,592
200 Personnel Services - Employee Benefits	401,248
500 Other Purchased Services	3,125
600 Supplies	16,999
800 Other Objects	495
<b>Total Support Services - Students</b>	<b>\$914,459</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	45,443
200 Personnel Services - Employee Benefits	39,172
300 Purchased Professional and Technical Services	83,000
500 Other Purchased Services	500
600 Supplies	10,223
800 Other Objects	793
<b>Total Support Services - Instructional Staff</b>	<b>\$179,131</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	511,136
200 Personnel Services - Employee Benefits	456,782
300 Purchased Professional and Technical Services	341,500
500 Other Purchased Services	78,140
600 Supplies	105,084
700 Property	5,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	13,474
<b>Total Support Services - Administration</b>	<b>\$1,511,116</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	194,086
200 Personnel Services - Employee Benefits	153,268
300 Purchased Professional and Technical Services	480
400 Purchased Property Services	610
600 Supplies	6,791
<b>Total Support Services - Pupil Health</b>	<b>\$355,235</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	248,289
200 Personnel Services - Employee Benefits	191,252
300 Purchased Professional and Technical Services	33,500
500 Other Purchased Services	1,000
600 Supplies	1,750
800 Other Objects	1,250
<b>Total Support Services - Business</b>	<b>\$477,041</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	462,428
200 Personnel Services - Employee Benefits	459,235
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	331,280
500 Other Purchased Services	67,650
600 Supplies	575,640
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,897,233</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	49,934
200 Personnel Services - Employee Benefits	48,930
400 Purchased Property Services	3,000
500 Other Purchased Services	1,295,432
600 Supplies	4,000
700 Property	45,000
800 Other Objects	100
<b>Total Student Transportation Services</b>	<b>\$1,446,396</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	167,422
200 Personnel Services - Employee Benefits	96,067
300 Purchased Professional and Technical Services	27,500
600 Supplies	121,400
<b>Total Support Services - Central</b>	<b>\$412,389</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	10,500
<b>Total Other Support Services</b>	<b>\$10,500</b>
<b>Total Support Services</b>	<b>\$7,203,500</b>

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<u>Description</u>	<u>Amount</u>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	295,298
200 Personnel Services - Employee Benefits	97,334
300 Purchased Professional and Technical Services	29,900
400 Purchased Property Services	9,550
500 Other Purchased Services	15,000
600 Supplies	64,016
700 Property	5,322
800 Other Objects	12,000
<b>Total Student Activities</b>	<b>\$528,420</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$528,420</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	60,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$60,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$60,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,400,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,400,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,749,470</b>

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	5,000,000	4,500,000
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	4,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	25,000
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		
Total Cash and Short-Term Investments	\$9,050,000	\$8,525,000

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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<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	\$9,050,000	\$8,525,000

LEA : 104435303     Reynolds SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	600,000	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,000,000	7,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$7,600,000</b>	<b>\$8,050,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$7,600,000</b>	<b>\$8,050,000</b>

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	500,000	500,000
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		
Total Short-Term Payables	\$500,000	\$500,000
TOTAL INDEBTEDNESS	\$8,100,000	\$8,550,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,727,905
0850 Unassigned Fund Balance	1,760,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,487,905
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,487,905