

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Forbes Road SD	County : Fulton	AUN Number : 111292304
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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 <i>Katny Barker</i>	DATE 5/2/22
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
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 for future healthcare insurances increases, retirement contributions, leave payouts upon retirement, technology updates, and capital improvements.

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Kenny Carter
President of the Board - Original Signature Required

6/6/2022
Date

Sammy Rubin
Secretary of the Board - Original Signature Required

6/17/2022
Date

Marie Kott-Bollman
Chief School Administrator - Original Signature Required

6/9/2022
Date

Kristie Hohman
Contact Person

(814)685-3866 Extn :1132
Telephone Extension

khohman@frsd.info

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Forbes Road SD	COUNTY : Fulton	AUN : 111292304
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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	\$8792287
Ending Unassigned Fund Balance	\$602886
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.85%

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 <i>Maria Scott Bollman</i>	DATE 6/9/2022
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DUE DATE: AUGUST 15, 2022

ITEM **AMOUNTS**

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	4,220,000
0840 Assigned Fund Balance	400,000
0850 Unassigned Fund Balance	202,886

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,822,886

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	2,803,644
7000 Revenue from State Sources	5,063,470
8000 Revenue from Federal Sources	925,173
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$8,792,287

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$13,615,173

Amount

REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	2,131,127
6113	Public Utility Reality Taxes	2,637
6114	Payments in Lieu of Current Taxes - State / Local	23,560
6120	Current Per Capita Taxes, Section 679	6,025
6140	Current Act 511 Taxes - Flat Rate Assessments	12,400
6150	Current Act 511 Taxes - Proportional Assessments	269,256
6400	Delinquencies on Taxes Levied / Assessed by the LEA	217,236
6500	Earnings on Investments	17,000
6700	Revenues from LEA Activities	10,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	73,403
6910	Rentals	6,000
6990	Refunds and Other Miscellaneous Revenue	35,000
		\$2,803,644
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	3,277,349
7112	Basic Education Funding-Social Security	113,214
7240	Driver Education - Student	250
7271	Special Education funds for School-Aged Pupils	287,000
7311	Pupil Transportation Subsidy	360,885
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	149,500
7330	Health Services (Medical, Dental, Nurse, Act 25)	7,000
7340	State Property Tax Reduction Allocation	217,272
7505	Ready to Learn Block Grant	76,000
7820	State Share of Retirement Contributions	575,000
		\$5,063,470
REVENUE FROM FEDERAL SOURCES		
8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	40,000
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	86,553
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	13,551
8518	NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	10,000
8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	236,139
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	516,892
8751	ARP ESSER Learning Loss	15,916

Amount

REVENUE FROM FEDERAL SOURCES

8753 ARP ESSER Afterschool Programs

6,122

REVENUE FROM FEDERAL SOURCES

\$925,173

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

8,792,287

Act 1 Index (current): 4.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

\$2,131,127
~~\$219,645~~
 \$2,350,772
 \$2,564,377
 Fulton

Total

2021-22 Data

a. Assessed Value \$76,553,520
 b. Real Estate Mills 35.0420
 c. 2020 STEB Market Value \$181,710,821
 d. Assessed Value \$73,180,090
 e. Assessed Value of New Constr/ Renov \$0

\$76,553,520
 \$181,710,821
 \$73,180,090
 \$0

2021-22 Calculations

f. 2021-22 Tax Levy (a * b) \$2,682,588

\$2,682,588

2022-23 Calculations

g. Percent of Total Market Value 100.000000%
 h. Rebalanced 2021-22 Tax Levy (f Total * g) \$2,682,588

100.000000%
 \$2,682,588

i. Base Mills Subject to Index 35.0420

(h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 90.890000%
 k. Tax Levy Needed \$2,564,377
 (Approx. Tax Levy * g)

90.890000%
 \$2,564,377

l. 2022-23 Real Estate Tax Rate

(k / d * 1000) 35.0420
 m. Tax Levy Generated by Mills \$2,564,377
 (l / 1000 * d)

\$2,564,377

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

\$2,344,732
 \$2,131,127

Act 1 Index (current): 4.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$2,131,127
 Amount of Tax Relief for Homestead Exclusions: ~~\$219,645~~
 Total Approx. Tax Revenue: \$2,350,772
 Approx. Tax Levy for Tax Rate Calculation: \$2,564,377

Fulton
 Total

Index Maximums

p. Maximum Mills Based On Index 36.6539
 (l * (1 + Index))
 q. Mills In Excess of Index 0.0000
 (if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$2,682,336
 (p / 1000 * d)

IV. s. Millage Rate within Index? Yes
 (If l > p Then No)

t. Tax Levy In Excess of Index \$0
 (if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$0
 (t * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$6,937.00

Number of Homestead/Farmstead Properties 909

Median Assessed Value of Homestead Properties \$43,675

Act 1 Index (current): 4.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$2,131,127

Amount of Tax Relief for Homestead Exclusions \$219,645

Total Approx. Tax Revenue: \$2,350,772

Approx. Tax Levy for Tax Rate Calculation: \$2,564,377

Fulton

Total

Rate

\$2,131,127

\$219,645

\$2,350,772

\$2,564,377

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$217,272

\$2,373

Lowering RE Tax Rate

\$0

\$217,272

\$2,373

\$219,645

CODE

6111 Current Real Estate Taxes														
County Name	Fulton	73,180,090	Real Estate Mills	35.0420	Tax Levy Generated by Mills	2,564,377	Amount of Tax Relief for Homestead Exclusions	219,645	=	2,344,732	X	Tax Levy Minus Homestead Exclusions	90.890000%	Net Tax Revenue Generated By Mills
Totals:		73,180,090				2,564,377			=					2,131,127

	Rate	Estimated Revenue	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes - Section 679	\$5.00	6,025				6,025
6140 Current Act 511 Taxes - Flat Rate Assessments						
6141 Current Act 511 Per Capita Taxes	\$5.00	6,025				6,025
6142 Current Act 511 Occupation Taxes - Flat Rate	\$10.00	6,375				6,375
6143 Current Act 511 Local Services Taxes	\$0.00	0				0
6144 Current Act 511 Trailer Taxes	\$0.00	0				0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0				0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0				0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0				0

Total Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes - Proportional Assessments	1.0000%		12,400	12,400
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	234,773	234,773
6152 Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.0000%	0.000%	34,483	34,483
6154 Current Act 511 Amusement Taxes	0.0000%	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	0.0000%	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

Total Act 511, Current Taxes			269,256	269,256
			12	2,180,530
		181,710,821 X	12	(511 Limit)
		Market Value	Mills	

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> Fulton	35.0420	35.0420	0.00%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes - Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,166,952
1200 Special Programs - Elementary / Secondary	521,545
1300 Vocational Education	353,271
1400 Other Instructional Programs - Elementary / Secondary	178,000
1800 Pre-Kindergarten	104,454
Total Instruction	\$4,324,222
2000 Support Services	
2100 Support Services - Students	212,522
2200 Support Services - Instructional Staff	381,548
2300 Support Services - Administration	811,197
2400 Support Services - Pupil Health	108,369
2500 Support Services - Business	130,422
2600 Operation and Maintenance of Plant Services	1,420,567
2700 Student Transportation Services	481,800
Total Support Services	\$3,546,425
3000 Operation of Non-Instructional Services	
3200 Student Activities	151,200
Total Operation of Non-Instructional Services	\$151,200
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	559,937
5200 Interfund Transfers - Out	210,503
Total Other Expenditures and Financing Uses	\$770,440
Total Estimated Expenditures and Other Financing Uses	\$8,792,287

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,687,738
200 Personnel Services - Employee Benefits	1,378,153
300 Purchased Professional and Technical Services	5,061
400 Purchased Property Services	10,000
500 Other Purchased Services	36,000
600 Supplies	46,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$3,166,952
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	233,712
200 Personnel Services - Employee Benefits	210,833
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	10,000
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$521,545
1300 Vocational Education	
100 Personnel Services - Salaries	108,062
200 Personnel Services - Employee Benefits	105,059
400 Purchased Property Services	1,000
500 Other Purchased Services	133,700
600 Supplies	4,450
700 Property	1,000
Total Vocational Education	\$353,271
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	175,000
Total Other Instructional Programs - Elementary / Secondary	\$178,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	52,250
200 Personnel Services - Employee Benefits	52,204
Total Pre-Kindergarten	\$104,454
Total Instruction	\$4,324,222
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	113,150
200 Personnel Services - Employee Benefits	92,790
300 Purchased Professional and Technical Services	4,182
500 Other Purchased Services	200
600 Supplies	2,200
Total Support Services - Students	\$212,522
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	148,550
200 Personnel Services - Employee Benefits	89,592
300 Purchased Professional and Technical Services	91,556
500 Other Purchased Services	150
600 Supplies	13,700
700 Property	38,000
Total Support Services - Instructional Staff	\$381,548
2300 Support Services - Administration	
100 Personnel Services - Salaries	393,070
200 Personnel Services - Employee Benefits	285,075
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	23,752
600 Supplies	9,300
700 Property	2,500
800 Other Objects	12,500
Total Support Services - Administration	\$811,197
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	53,425
200 Personnel Services - Employee Benefits	51,944
300 Purchased Professional and Technical Services	1,000
600 Supplies	2,000
Total Support Services - Pupil Health	\$108,369
2500 Support Services - Business	
100 Personnel Services - Salaries	70,436
200 Personnel Services - Employee Benefits	59,386
600 Supplies	200
800 Other Objects	400
Total Support Services - Business	\$130,422
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	239,089
200 Personnel Services - Employee Benefits	218,874
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	784,363
500 Other Purchased Services	60,700
600 Supplies	93,041
700 Property	4,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,420,567
2700 Student Transportation Services	
500 Other Purchased Services	481,800
Total Student Transportation Services	\$481,800
Total Support Services	\$3,546,425
3000 Operation of Non-Instructional Services	
3200 Student Activities	

Description	Amount
100 Personnel Services - Salaries	90,000
200 Personnel Services - Employee Benefits	22,000
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	200
600 Supplies	10,000
700 Property	5,000
800 Other Objects	2,000
Total Student Activities	\$151,200
Total Operation of Non-Instructional Services	\$151,200
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	120,937
900 Other Uses of Funds	439,000
Total Debt Service / Other Expenditures and Financing Uses	\$559,937
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	210,503
Total Interfund Transfers - Out	\$210,503
Total Other Expenditures and Financing Uses	\$770,440
TOTAL EXPENDITURES	\$8,792,287

Cash and Short-Term Investments

06/30/2022 Estimate 06/30/2023 Projection
 4,829,011 5,100,000

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	6,125	6,300
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	18,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,100	2,200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	119,000	123,500
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments **\$4,974,236** **\$5,257,000**

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		

06/30/2022 Estimate 06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$4,974,236

\$5,257,000

Long-Term Indebtedness

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	5,029,000	4,590,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		132,348
0550 Authority Lease Obligations	121,000	
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$5,150,000	\$4,722,348

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	

2022-2023 Final General Fund Budget

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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

06/30/2022 Estimate

06/30/2023 Projection

Long-Term Indebtedness

- 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

2022-2023 Final General Fund Budget
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06/30/2023 Projection

06/30/2022 Estimate

Long-Term Indebtedness

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Total Permanent Fund

Total Long-Term Indebtedness

\$5,150,000

\$4,722,348

06/30/2022 Estimate 06/30/2023 Projection

Short-Term Payables

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 **\$5,150,000** **\$4,722,348**

TOTAL INDEBTEDNESS

Account Description

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

4,220,000

602,886

\$4,822,886

\$4,822,886

