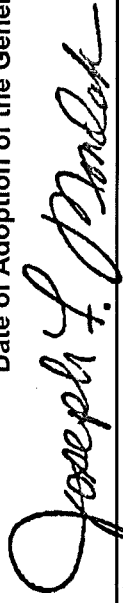


FINAL GENERAL FUND BUDGET

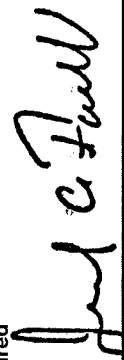
Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Corey Castellani

Contact Person

ccastellani@valleyviewsd.org

Email Address

6-20-22

Date

6-20-22

Date

6-20-22

Date

(570)876-5080

Telephone

Extn :200

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Valley View SD	COUNTY : Lackawanna	AUN : 119358403
-------------------------------------	------------------------	--------------------

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.

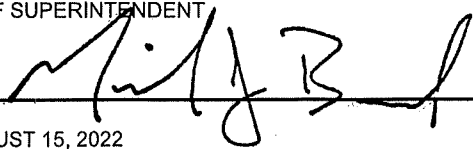
Total Budgeted Expenditures	\$38941331
Ending Unassigned Fund Balance	\$2231618
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.73%

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 6-20-22
--	-----------------

DUE DATE: AUGUST 15, 2022

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Valley View SD	County : Lackawanna	AUN Number : 119358403
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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 5-16-22
---	-----------------

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used for unexpected expenses
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.	This would be our fund balance which PDE requires 8% of our overall budget

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,000,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$2,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	20,646,512	
7000 Revenue from State Sources	17,099,448	
8000 Revenue from Federal Sources	1,426,989	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$39,172,949</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$41,172,949</u></b>

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 119358403     Valley View SD		
Printed 6/24/2022 9:56:53 AM		Page - 1 of 1
	<u>Amount</u>	
<b>REVENUE FROM LOCAL SOURCES</b>		
6111 Current Real Estate Taxes	16,039,546	
6113 Public Utility Realty Taxes	15,000	
6114 Payments in Lieu of Current Taxes - State / Local	280,000	
6140 Current Act 511 Taxes - Flat Rate Assessments	40,000	
6150 Current Act 511 Taxes - Proportional Assessments	2,760,966	
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,040,000	
6500 Earnings on Investments	75,000	
6960 Services Provided Other Local Governmental Units / LEAs	250,000	
6990 Refunds and Other Miscellaneous Revenue	146,000	
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,646,512</b>	
<b>REVENUE FROM STATE SOURCES</b>		
7111 Basic Education Funding-Formula	9,315,599	
7220 Vocational Education	5,000	
7271 Special Education funds for School-Aged Pupils	1,584,563	
7311 Pupil Transportation Subsidy	775,000	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	285,000	
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000	
7340 State Property Tax Reduction Allocation	1,127,001	
7505 Ready to Learn Block Grant	393,156	
7810 State Share of Social Security and Medicare Taxes	704,203	
7820 State Share of Retirement Contributions	2,854,926	
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,099,448</b>	
<b>REVENUE FROM FEDERAL SOURCES</b>		
8512 IDEA, Part B	378,320	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	408,669	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	370,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,426,989</b>	
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>39,172,949</b>	

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,039,546	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,001</u>	
Total Approx. Tax Revenue:	\$17,166,547	
Approx. Tax Levy for Tax Rate Calculation:	\$18,456,747	
	Lackawanna	Total

2021-22 Data		
a. Assessed Value	\$140,857,996	\$140,857,996
b. Real Estate Mills	125.8900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,278,720,666	\$1,278,720,666
d. Assessed Value	\$142,204,692	\$142,204,692
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$17,732,613	\$17,732,613
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$17,732,613	\$17,732,613
(f Total * g)		
i. Base Mills Subject to Index	125.8900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.55500%	92.55500%
k. Tax Levy Needed	\$18,456,747	\$18,456,747
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	129.7900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,456,747	\$18,456,747
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,329,746
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,039,546
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,039,546	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,001</u>	
Total Approx. Tax Revenue:	\$17,166,547	
Approx. Tax Levy for Tax Rate Calculation:	\$18,456,747	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	131.5550	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,707,738	\$18,707,738
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	\$1,859.00	
Number of Homestead/Farmstead Properties	4673	4673
Median Assessed Value of Homestead Properties		\$12,000



Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,039,546
Amount of Tax Relief for Homestead Exclusions	<u>\$1,127,001</u>
Total Approx. Tax Revenue:	\$17,166,547
Approx. Tax Levy for Tax Rate Calculation:	\$18,456,747
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,127,001	Lowering RE Tax Rate	\$0	\$1,127,001
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,127,001

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 119358403 Valley View SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/24/2022 9:56:57 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lackawanna	142,204,692	129.7900	18,456,747			92.55500%	
Totals:	142,204,692		18,456,747	- 1,127,001	= 17,329,746	X 92.55500%	= 16,039,546
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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			\$5.00	\$0.00	40,000	40,000
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
Total Current Act 511 Taxes – Flat Rate Assessments						40,000	40,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,385,966	2,385,966
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	375,000	375,000
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						2,760,966	2,760,966
Total Act 511, Current Taxes							2,800,966
Act 511 Tax Limit -->				1,278,720,666	X	12	15,344,648
				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> Lackawanna	125.8900	129.7900	3.10%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

LEA : 119358403     Valley View SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,673,059
1200 Special Programs - Elementary / Secondary	6,141,252
1300 Vocational Education	1,494,084
1400 Other Instructional Programs - Elementary / Secondary	822,586
<b>Total Instruction</b>	<b>\$25,130,981</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,184,489
2200 Support Services - Instructional Staff	1,145,865
2300 Support Services - Administration	2,232,906
2400 Support Services - Pupil Health	355,897
2500 Support Services - Business	642,179
2600 Operation and Maintenance of Plant Services	2,996,063
2700 Student Transportation Services	2,494,510
2900 Other Support Services	42,385
<b>Total Support Services</b>	<b>\$11,094,294</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	571,903
3300 Community Services	140,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$711,903</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,929,153
5900 Budgetary Reserve	75,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,004,153</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,941,331</b>

LEA : 119358403     Valley View SD

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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	8,785,866
200 Personnel Services - Employee Benefits	6,378,193
300 Purchased Professional and Technical Services	370,000
400 Purchased Property Services	125,000
500 Other Purchased Services	529,000
600 Supplies	430,000
700 Property	55,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,673,059</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,794,703
200 Personnel Services - Employee Benefits	2,134,549
500 Other Purchased Services	1,150,000
600 Supplies	62,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,141,252</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	431,672
200 Personnel Services - Employee Benefits	313,412
500 Other Purchased Services	600,000
600 Supplies	14,000
800 Other Objects	135,000
<b>Total Vocational Education</b>	<b>\$1,494,084</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	427,912
200 Personnel Services - Employee Benefits	334,674
500 Other Purchased Services	50,000
600 Supplies	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$822,586</b>
<b>Total Instruction</b>	<b>\$25,130,981</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	673,732
200 Personnel Services - Employee Benefits	472,757
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	3,000
600 Supplies	20,000
<b>Total Support Services - Students</b>	<b>\$1,184,489</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	527,764
200 Personnel Services - Employee Benefits	348,101
500 Other Purchased Services	3,000
600 Supplies	116,000
700 Property	150,000

LEA : 119358403 Valley View SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,145,865</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,028,122
200 Personnel Services - Employee Benefits	764,784
300 Purchased Professional and Technical Services	280,000
400 Purchased Property Services	50,000
500 Other Purchased Services	78,000
600 Supplies	3,500
800 Other Objects	28,500
<b>Total Support Services - Administration</b>	<b>\$2,232,906</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	194,536
200 Personnel Services - Employee Benefits	138,361
300 Purchased Professional and Technical Services	22,000
600 Supplies	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$355,897</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	295,553
200 Personnel Services - Employee Benefits	272,626
400 Purchased Property Services	8,000
500 Other Purchased Services	44,000
600 Supplies	21,500
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$642,179</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	852,770
200 Personnel Services - Employee Benefits	646,793
400 Purchased Property Services	845,000
500 Other Purchased Services	326,500
600 Supplies	325,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,996,063</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,494,510
<b>Total Student Transportation Services</b>	<b>\$2,494,510</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	42,385
<b>Total Other Support Services</b>	<b>\$42,385</b>
<b>Total Support Services</b>	<b>\$11,094,294</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	290,000
200 Personnel Services - Employee Benefits	81,903

LEA : 119358403     Valley View SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	40,000
600 Supplies	150,000
700 Property	10,000
<b>Total Student Activities</b>	<b>\$571,903</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	100,000
200 Personnel Services - Employee Benefits	40,000
<b>Total Community Services</b>	<b>\$140,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$711,903</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	315,000
900 Other Uses of Funds	1,614,153
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,929,153</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	75,000
<b>Total Budgetary Reserve</b>	<b>\$75,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,004,153</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,941,331</b>

LEA : 119358403     Valley View SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,000,000	2,500,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,000,000</b>	<b>\$2,500,000</b>

<u>Long-Term Investments</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		



LEA : 119358403     Valley View SD

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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	\$2,000,000	\$2,500,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	25,000,000	23,000,000
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 General Fund</b>	<b>\$25,000,000</b>	<b>\$23,000,000</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		

<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		

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

<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		

<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	\$25,000,000	\$23,000,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	500,000	400,000
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	\$400,000
TOTAL INDEBTEDNESS	\$25,500,000	\$23,400,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,231,618
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,231,618
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,306,618