

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Williams Valley SD	County : Schuylkill	AUN Number : 129548803
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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 6/30/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

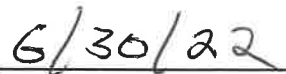
Fiscal Year 2022-2023

General Fund Budget Approval

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



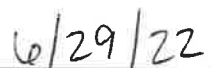
President of the Board - Original Signature Required



Date



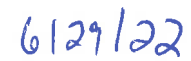
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Kayla E Perez

Contact Person

(717)647-2167 Extn :1223

Telephone Extension

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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 :	COUNTY :	AUN :
Williams Valley SD	Schuylkill	129548803

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 ☐

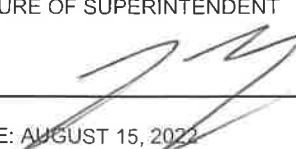
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$19366046
Ending Unassigned Fund Balance	\$1263489
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.52%

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
	6/29/22

DUE DATE: AUGUST 15, 2022

<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: \$55,550.00 Function 2200, Object 200: \$126,079.00	This is due to 2271-240 for tuition reimbursement
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.	Williams Valley School District only has directed 9.5% as unassigned or uncommitted for appropriate expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	775,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	193,355	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$968,355</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,518,280	
7000 Revenue from State Sources	12,067,312	
8000 Revenue from Federal Sources	3,075,588	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$19,661,180</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,629,535</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,495,878
6113 Public Utility Realty Taxes	3,500
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	1,092,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	438,000
6500 Earnings on Investments	9,000
6700 Revenues from LEA Activities	58,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6910 Rentals	100
6920 Contributions and Donations from Private Sources	100
6940 Tuition from Patrons	11,000
6990 Refunds and Other Miscellaneous Revenue	75,502
REVENUE FROM LOCAL SOURCES	\$4,518,280
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,700,000
7160 Tuition for Orphans Subsidy	170,000
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,050,000
7311 Pupil Transportation Subsidy	525,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	421,497
7505 Ready to Learn Block Grant	230,000
7810 State Share of Social Security and Medicare Taxes	346,989
7820 State Share of Retirement Contributions	1,599,326
REVENUE FROM STATE SOURCES	\$12,067,312
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	317,840
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,127
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,242
8517 NCLB, Title IV - 21st Century Schools	58,725
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	534,654
REVENUE FROM FEDERAL SOURCES	\$3,075,588
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,661,180

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$2,495,885		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,497</u>		
Total Approx. Tax Revenue:	\$2,917,382		
Approx. Tax Levy for Tax Rate Calculation:	\$3,273,937		

	Dauphin	Schuylkill	Total
2021-22 Data			
a. Assessed Value	\$99,841,200	\$41,657,385	\$141,498,585
b. Real Estate Mills	17.2000	36.2400	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$134,635,902	\$116,122,797	\$250,758,699
d. Assessed Value	\$96,381,100	\$41,619,955	\$138,001,055
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$1,717,269	\$1,509,664	\$3,226,933
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	53.69142%	46.30858%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,732,586	\$1,494,347	\$3,226,933
(f Total * g)			
i. Base Mills Subject to Index	17.3534	36.2400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.50000%	87.50000%	87.50000%
k. Tax Levy Needed	\$1,757,823	\$1,516,114	\$3,273,937
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	18.2382	36.4275	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,757,818	\$1,516,111	\$3,273,929
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,852,432
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,495,878
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$2,495,885		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,497</u>		
Total Approx. Tax Revenue:	\$2,917,382		
Approx. Tax Levy for Tax Rate Calculation:	\$3,273,937		

	Dauphin	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.2384	38.0882	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,757,837	\$1,585,229	\$3,343,066
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$10,954.00	\$5,484.00	
Number of Homestead/Farmstead Properties	1100	1016	2116
Median Assessed Value of Homestead Properties			\$33,290

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$2,495,885		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,497</u>		
Total Approx. Tax Revenue:	\$2,917,382		
Approx. Tax Levy for Tax Rate Calculation:	\$3,273,937		
	Dauphin	Schuylkill	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$421,497	Lowering RE Tax Rate	\$0	\$421,497
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$421,497

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129548803 Williams Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/30/2022 1:25:45 PM				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
Dauphin	96,381,100	18.2382	1,757,818			87.50000%	
Schuylkill	41,619,955	36.4275	1,516,111			87.50000%	
Totals:	138,001,055		3,273,929	- 421,497 =	2,852,432 X	87.50000% =	2,495,878
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	18,000		
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			\$5.00	\$0.00	18,000	18,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	4,000	4,000
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						22,000	22,000
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	690,000	690,000
6152	Current Act 511 Occupation Taxes			205.0000	0.000	370,000	370,000
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	32,000	32,000
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						1,092,000	1,092,000
Total Act 511, Current Taxes							1,114,000
Act 511 Tax Limit -->				250,758,699 X	12	3,009,104	
				Market Value	Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Dauphin	17.3534	18.2382	5.10%	Yes	5.1%				
	Schuylkill	36.2400	36.4275	0.52%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.1%				
6152	Current Act 511 Occupation Taxes	205.0000	205.0000	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,036,390
1200 Special Programs - Elementary / Secondary	3,447,706
1300 Vocational Education	824,005
1400 Other Instructional Programs - Elementary / Secondary	78,348
1700 Higher Education Programs for Secondary Students	35,000
Total Instruction	\$12,421,449
2000 Support Services	
2100 Support Services - Students	588,351
2200 Support Services - Instructional Staff	194,104
2300 Support Services - Administration	1,602,016
2400 Support Services - Pupil Health	217,612
2500 Support Services - Business	305,674
2600 Operation and Maintenance of Plant Services	1,355,119
2700 Student Transportation Services	1,126,000
2800 Support Services - Central	713,211
Total Support Services	\$6,102,087
3000 Operation of Non-Instructional Services	
3200 Student Activities	535,495
Total Operation of Non-Instructional Services	\$535,495
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	307,015
Total Other Expenditures and Financing Uses	\$307,015
Total Estimated Expenditures and Other Financing Uses	\$19,366,046

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,625,560
200 Personnel Services - Employee Benefits		2,777,617
300 Purchased Professional and Technical Services		27,000
400 Purchased Property Services		2,000
500 Other Purchased Services		1,454,013
600 Supplies		119,450
700 Property		29,650
800 Other Objects		1,100
Total Regular Programs - Elementary / Secondary		\$8,036,390
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,158,722
200 Personnel Services - Employee Benefits		841,779
300 Purchased Professional and Technical Services		621,255
500 Other Purchased Services		807,300
600 Supplies		17,250
700 Property		1,000
800 Other Objects		400
Total Special Programs - Elementary / Secondary		\$3,447,706
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		273,450
200 Personnel Services - Employee Benefits		210,755
400 Purchased Property Services		1,000
500 Other Purchased Services		325,000
600 Supplies		9,800
700 Property		1,000
800 Other Objects		3,000
Total Vocational Education		\$824,005
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		53,100
200 Personnel Services - Employee Benefits		4,023
500 Other Purchased Services		20,000
600 Supplies		1,225
Total Other Instructional Programs - Elementary / Secondary		\$78,348
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		35,000
Total Higher Education Programs for Secondary Students		\$35,000
Total Instruction		\$12,421,449
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		299,210
200 Personnel Services - Employee Benefits		216,666
300 Purchased Professional and Technical Services		3,650

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	850
500 Other Purchased Services	800
600 Supplies	29,200
800 Other Objects	37,975
Total Support Services - Students	\$588,351
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	55,550
200 Personnel Services - Employee Benefits	126,079
500 Other Purchased Services	3,250
600 Supplies	6,000
700 Property	3,000
800 Other Objects	225
Total Support Services - Instructional Staff	\$194,104
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	636,520
200 Personnel Services - Employee Benefits	498,137
300 Purchased Professional and Technical Services	243,422
400 Purchased Property Services	60,000
500 Other Purchased Services	138,980
600 Supplies	18,907
800 Other Objects	6,050
Total Support Services - Administration	\$1,602,016
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	104,150
200 Personnel Services - Employee Benefits	94,052
300 Purchased Professional and Technical Services	13,260
500 Other Purchased Services	200
600 Supplies	5,950
Total Support Services - Pupil Health	\$217,612
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	161,770
200 Personnel Services - Employee Benefits	126,204
500 Other Purchased Services	1,350
600 Supplies	16,100
800 Other Objects	250
Total Support Services - Business	\$305,674
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	388,297
200 Personnel Services - Employee Benefits	351,372
300 Purchased Professional and Technical Services	5,550
400 Purchased Property Services	421,100
500 Other Purchased Services	200
600 Supplies	172,600
700 Property	16,000
Total Operation and Maintenance of Plant Services	\$1,355,119

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	1,120,000
Total Student Transportation Services	\$1,126,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	194,985
200 Personnel Services - Employee Benefits	169,783
300 Purchased Professional and Technical Services	10,000
600 Supplies	113,500
700 Property	224,943
Total Support Services - Central	\$713,211
Total Support Services	\$6,102,087
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	215,850
200 Personnel Services - Employee Benefits	80,695
300 Purchased Professional and Technical Services	97,300
400 Purchased Property Services	22,000
500 Other Purchased Services	48,350
600 Supplies	25,100
700 Property	24,000
800 Other Objects	22,200
Total Student Activities	\$535,495
Total Operation of Non-Instructional Services	\$535,495
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	17,615
900 Other Uses of Funds	289,400
Total Debt Service / Other Expenditures and Financing Uses	\$307,015
Total Other Expenditures and Financing Uses	\$307,015
TOTAL EXPENDITURES	\$19,366,046

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	968,355	290,300
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	56,000	55,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	100,000	100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	235,000	94,000
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	\$1,359,355	\$539,300

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		

LEA : 129548803 Williams Valley SD

<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	\$1,359,355	\$539,300

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

<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		

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	5,043,543	4,736,298
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	\$5,043,543	\$4,736,298
TOTAL INDEBTEDNESS	\$5,043,543	\$4,736,298

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,263,489
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,263,489
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,263,489