

FINAL GENERAL FUND BUDGET

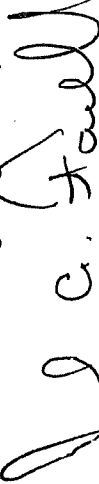
Fiscal Year 2023-2024

General Fund Budget Approval

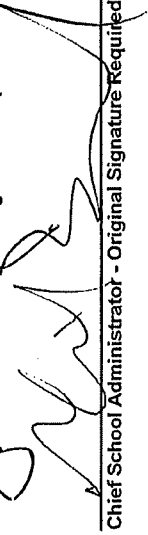
Date of Adoption of the General Fund Budget: 05/17/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Corey Castellani

Contact Person

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Email Address


Date
Date
Date

(570)876-5080

Extn :5205

Telephone

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Valley View SD	COUNTY : Lackawanna	AUN : 119358403
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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 2023-2024 (compared to 2022-2023)?

Yes ☒
No ☐

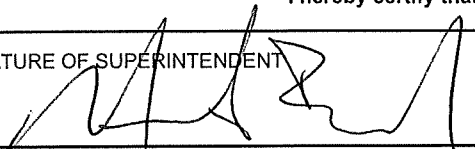
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$40413572
Ending Unassigned Fund Balance	\$3401582
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.41%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☐
No ☒

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5-22-23
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 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 5-22-23
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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>
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 recommends 8% of our overall budget.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,195,915	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,195,915</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,324,028	
7000 Revenue from State Sources	17,836,891	
8000 Revenue from Federal Sources	1,458,320	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$40,619,239</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$43,815,154</u>

LEA : 119358403 Valley View SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,561,197
6113 Public Utility Realty Taxes	16,500
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	2,930,331
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	50,000
6960 Services Provided Other Local Governmental Units / LEAs	200,000
6990 Refunds and Other Miscellaneous Revenue	146,000
REVENUE FROM LOCAL SOURCES	\$21,324,028
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,975,500
7220 Vocational Education	5,000
7271 Special Education funds for School-Aged Pupils	1,599,788
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	1,129,972
7505 Ready to Learn Block Grant	393,156
7810 State Share of Social Security and Medicare Taxes	733,210
7820 State Share of Retirement Contributions	2,885,265
REVENUE FROM STATE SOURCES	\$17,836,891
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	378,320
8514 Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,000
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
REVENUE FROM FEDERAL SOURCES	\$1,458,320
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,619,239

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,561,197	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,972</u>	
Total Approx. Tax Revenue:	\$17,691,169	
Approx. Tax Levy for Tax Rate Calculation:	\$19,531,302	
	Lackawanna	Total

2022-23 Data		
a. Assessed Value	\$142,204,692	\$142,204,692
b. Real Estate Mills	129.7900	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,466,924,445	\$1,466,924,445
d. Assessed Value	\$150,483,874	\$150,483,874
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$18,456,747	\$18,456,747
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$18,456,747	\$18,456,747
(f Total * g)		
i. Base Mills Subject to Index	129.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$19,531,302	\$19,531,302
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	129.7900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,531,302	\$19,531,302
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,401,330
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,561,197
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,561,197	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,972</u>	
Total Approx. Tax Revenue:	\$17,691,169	
Approx. Tax Levy for Tax Rate Calculation:	\$19,531,302	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	136.6688	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,566,450	\$20,566,450
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	\$1,878.00	
Number of Homestead/Farmstead Properties	4635	4635
Median Assessed Value of Homestead Properties		\$12,000

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,561,197
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,972</u>
Total Approx. Tax Revenue:	\$17,691,169
Approx. Tax Levy for Tax Rate Calculation:	\$19,531,302
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,129,972	Lowering RE Tax Rate	\$0	\$1,129,972
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,129,972

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>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>			<u>Percent Collected</u>		
Lackawanna	150,483,874	129.7900	19,531,302			90.00000%		
Totals:	150,483,874		19,531,302	-	1,129,972	=	18,401,330 X 90.00000% = 16,561,197	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$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	<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%	2,555,331	2,555,331	
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						2,930,331	2,930,331	
Total Act 511, Current Taxes							2,970,331	
Act 511 Tax Limit -->					1,466,924,445 X	12	17,603,093	
					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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Lackawanna	129.7900	129.7900	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,986,503
1200 Special Programs - Elementary / Secondary	6,596,020
1300 Vocational Education	1,450,869
1400 Other Instructional Programs - Elementary / Secondary	869,209
Total Instruction	\$25,902,601
2000 Support Services	
2100 Support Services - Students	1,203,530
2200 Support Services - Instructional Staff	1,182,560
2300 Support Services - Administration	2,318,050
2400 Support Services - Pupil Health	468,526
2500 Support Services - Business	660,460
2600 Operation and Maintenance of Plant Services	3,122,751
2700 Student Transportation Services	2,675,000
2900 Other Support Services	42,385
Total Support Services	\$11,673,262
3000 Operation of Non-Instructional Services	
3200 Student Activities	611,256
3300 Community Services	165,000
Total Operation of Non-Instructional Services	\$776,256
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,986,453
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$2,061,453
Total Estimated Expenditures and Other Financing Uses	\$40,413,572

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,967,915
200 Personnel Services - Employee Benefits		6,509,588
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
Total Regular Programs - Elementary / Secondary		\$16,986,503
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,095,841
200 Personnel Services - Employee Benefits		2,288,179
500 Other Purchased Services		1,150,000
600 Supplies		62,000
Total Special Programs - Elementary / Secondary		\$6,596,020
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		399,068
200 Personnel Services - Employee Benefits		302,801
500 Other Purchased Services		600,000
600 Supplies		14,000
800 Other Objects		135,000
Total Vocational Education		\$1,450,869
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		457,704
200 Personnel Services - Employee Benefits		351,505
500 Other Purchased Services		50,000
600 Supplies		10,000
Total Other Instructional Programs - Elementary / Secondary		\$869,209
Total Instruction		\$25,902,601
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		684,741
200 Personnel Services - Employee Benefits		480,789
300 Purchased Professional and Technical Services		15,000
500 Other Purchased Services		3,000
600 Supplies		20,000
Total Support Services - Students		\$1,203,530
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		552,716
200 Personnel Services - Employee Benefits		359,844
500 Other Purchased Services		3,000
600 Supplies		116,000
700 Property		150,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$1,182,560
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,058,186
200 Personnel Services - Employee Benefits	784,864
300 Purchased Professional and Technical Services	315,000
400 Purchased Property Services	50,000
500 Other Purchased Services	78,000
600 Supplies	3,500
800 Other Objects	28,500
Total Support Services - Administration	\$2,318,050
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	256,344
200 Personnel Services - Employee Benefits	189,182
300 Purchased Professional and Technical Services	22,000
600 Supplies	1,000
Total Support Services - Pupil Health	\$468,526
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	304,577
200 Personnel Services - Employee Benefits	281,883
400 Purchased Property Services	8,000
500 Other Purchased Services	44,000
600 Supplies	21,500
800 Other Objects	500
Total Support Services - Business	\$660,460
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	937,473
200 Personnel Services - Employee Benefits	688,778
400 Purchased Property Services	845,000
500 Other Purchased Services	326,500
600 Supplies	325,000
Total Operation and Maintenance of Plant Services	\$3,122,751
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,675,000
Total Student Transportation Services	\$2,675,000
2900 <u>Other Support Services</u>	
400 Purchased Property Services	42,385
Total Other Support Services	\$42,385
Total Support Services	\$11,673,262
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	319,493
200 Personnel Services - Employee Benefits	91,763

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	40,000
600 Supplies	150,000
700 Property	10,000
Total Student Activities	\$611,256
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	100,000
200 Personnel Services - Employee Benefits	65,000
Total Community Services	\$165,000
Total Operation of Non-Instructional Services	\$776,256
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	315,000
900 Other Uses of Funds	1,671,453
Total Debt Service / Other Expenditures and Financing Uses	\$1,986,453
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$2,061,453
TOTAL EXPENDITURES	\$40,413,572

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,500,000	3,750,000
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 Cash and Short-Term Investments	\$3,500,000	\$3,750,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,500,000	\$3,750,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	23,000,000	22,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,000,000	\$22,000,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$23,000,000	\$22,000,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	375,000	325,000
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	\$375,000	\$325,000
TOTAL INDEBTEDNESS	\$23,375,000	\$22,325,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,401,582
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,401,582
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,476,582