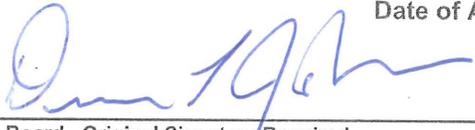


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022



President of the Board - Original Signature Required

06-08-2023

Date



Secretary of the Board - Original Signature Required

06-08-2022

Date



Chief School Administrator - Original Signature Required

6/8/2022

Date

Brad Howe

Contact Person

(814)669-9150

Extn :4804

Telephone

Extension

bhowe@jvsd.org

Email Address

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Juniata Valley SD	County : Huntingdon	AUN Number : 111312804
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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 05-11-2022
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$25,283.09 C x 2%: \$13,695.00</p>	<p>The difference in values is the result of 137 eligible properties having Assessed Values less than the calculated Exclusion Amount. We reallocated \$23,001 of excess Homestead/Farmstead exclusions among the remaining 1,427 eligible properties.</p>
5120	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$7,000.00 . Provide a justification.</p>	<p>This amount represents budgeted expenditures for Object 240-Tuition Reimbursements. Since these expenditures may only be reported under specific functions, I am not able to place the benefits under the Function Code used for the employees' salaries.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$7,000.00</p>	<p>This amount represents budgeted expenditures for Object 240-Tuition Reimbursements. Since these expenditures may only be reported under specific functions, I am not able to place the benefits under the Function Code used for the employees' salaries.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The Budgetary Reserve is maintained for unexpected rate increases, unanticipated expenditures, etc.</p>
8080	<p>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.</p>	<p>The Unassigned Fund Balance is maintained to provide funds for general use, especially in the event of a state budget impasse.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Committed Fund Balance is designated for emergency capital repairs and anticipated continued increases in PSERS contributions.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Assigned Fund Balance is designated for future energy efficiency enhancements, building security additions, technology infrastructure improvements, and building renovations.</p>

<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	130,364	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	600,000	
0840 Assigned Fund Balance	3,540,102	
0850 Unassigned Fund Balance	1,179,956	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,320,058</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,422,424	
7000 Revenue from State Sources	8,620,203	
8000 Revenue from Federal Sources	1,252,422	
9000 Other Financing Sources	21,318	
Total Estimated Revenues And Other Financing Sources		<u>\$14,316,367</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,636,425</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,571,110
6113 Public Utility Realty Taxes	4,099
6114 Payments in Lieu of Current Taxes - State / Local	36,776
6120 Current Per Capita Taxes, Section 679	13,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	699,529
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	599,630
6400 Delinquencies on Taxes Levied / Assessed by the LEA	266,880
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	30,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	124,000
6910 Rentals	700
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	20,800

REVENUE FROM LOCAL SOURCES \$4,422,424

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,380,001
7112 Basic Education Funding-Social Security	252,395
7160 Tuition for Orphans Subsidy	46,500
7220 Vocational Education	116,537
7271 Special Education funds for School-Aged Pupils	606,634
7311 Pupil Transportation Subsidy	485,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	180,411
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,500
7340 State Property Tax Reduction Allocation	264,750
7505 Ready to Learn Block Grant	142,555
7820 State Share of Retirement Contributions	1,117,520

REVENUE FROM STATE SOURCES \$8,620,203

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	205,711
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	24,824
8517 NCLB, Title IV - 21st Century Schools	16,327
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	404,852

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	535,708
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	63,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

REVENUE FROM FEDERAL SOURCES \$1,252,422

OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing	21,318
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OTHER FINANCING SOURCES \$21,318

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 14,316,367

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,571,110
Amount of Tax Relief for Homestead Exclusions	<u>\$684,750</u>
Total Approx. Tax Revenue:	\$3,255,860
Approx. Tax Levy for Tax Rate Calculation:	\$3,510,146

	Huntingdon	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$68,379,200	\$68,379,200
b. Real Estate Mills	51.3500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$298,628,853	\$298,628,853
d. Assessed Value	\$68,357,280	\$68,357,280
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,511,272	\$3,511,272
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$3,511,272	\$3,511,272
(f Total * g)		
i. Base Mills Subject to Index	51.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$3,510,146	\$3,510,146
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	51.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,510,146	\$3,510,146
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,825,396
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,571,110
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,571,110	
Amount of Tax Relief for Homestead Exclusions	<u>\$684,750</u>	
Total Approx. Tax Revenue:	\$3,255,860	
Approx. Tax Levy for Tax Rate Calculation:	\$3,510,146	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.8148	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,678,633	\$3,678,633
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	\$8,841.00	
Number of Homestead/Farmstead Properties	1564	1564
Median Assessed Value of Homestead Properties		\$26,000

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,571,110
Amount of Tax Relief for Homestead Exclusions	<u>\$684,750</u>
Total Approx. Tax Revenue:	\$3,255,860
Approx. Tax Levy for Tax Rate Calculation:	\$3,510,146

Huntingdon		Total
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$420,000	Lowering RE Tax Rate	\$0	\$420,000
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$264,750	Lowering RE Tax Rate	\$0	\$264,750
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$684,750

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Huntingdon	68,357,280	51.3500	3,510,146			91.00000%	
Totals:	68,357,280		3,510,146	684,750 =	2,825,396 X	91.00000% =	2,571,110

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			13,000
6130 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.700%	0.000%	736,347	699,529
Total Current Taxpayer Relief Taxes -- Proportional Assessments			736,347	699,529
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	13,500	13,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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			13,500	13,000
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	0.550%	0.000%	578,558	549,630
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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			628,558	599,630
Total Act 511, Current Taxes				612,630
Act 511 Tax Limit -->		298,628,853 X	12	3,583,546
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Huntingdon	51.3500	51.3500	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	0.700%	0.700%	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.550%	0.550%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,615,551
1200 Special Programs - Elementary / Secondary	2,057,318
1300 Vocational Education	622,580
1400 Other Instructional Programs - Elementary / Secondary	99,863
Total Instruction	\$8,395,312
2000 Support Services	
2100 Support Services - Students	369,859
2200 Support Services - Instructional Staff	687,679
2300 Support Services - Administration	1,155,605
2400 Support Services - Pupil Health	114,928
2500 Support Services - Business	167,863
2600 Operation and Maintenance of Plant Services	991,646
2700 Student Transportation Services	717,630
2800 Support Services - Central	13,300
Total Support Services	\$4,218,510
3000 Operation of Non-Instructional Services	
3200 Student Activities	480,985
Total Operation of Non-Instructional Services	\$480,985
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,074,380
5200 Interfund Transfers - Out	97,180
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,221,560
Total Estimated Expenditures and Other Financing Uses	\$14,316,367

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,890,276
200 Personnel Services - Employee Benefits	1,959,683
300 Purchased Professional and Technical Services	116,448
400 Purchased Property Services	5,760
500 Other Purchased Services	170,100
600 Supplies	473,284
Total Regular Programs - Elementary / Secondary	\$5,615,551
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	864,485
200 Personnel Services - Employee Benefits	744,233
300 Purchased Professional and Technical Services	215,100
500 Other Purchased Services	213,900
600 Supplies	19,600
Total Special Programs - Elementary / Secondary	\$2,057,318
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	174,912
200 Personnel Services - Employee Benefits	124,456
500 Other Purchased Services	296,177
600 Supplies	26,835
800 Other Objects	200
Total Vocational Education	\$622,580
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,988
200 Personnel Services - Employee Benefits	18,025
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	500
500 Other Purchased Services	100
600 Supplies	250
Total Other Instructional Programs - Elementary / Secondary	\$99,863
Total Instruction	\$8,395,312
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	213,199
200 Personnel Services - Employee Benefits	133,106
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	450
600 Supplies	7,104
Total Support Services - Students	\$369,859
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	310,152
200 Personnel Services - Employee Benefits	236,605
300 Purchased Professional and Technical Services	18,750

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	23,694
600 Supplies	98,478
Total Support Services - Instructional Staff	\$687,679
2300 Support Services - Administration	
100 Personnel Services - Salaries	596,603
200 Personnel Services - Employee Benefits	358,974
300 Purchased Professional and Technical Services	95,170
400 Purchased Property Services	350
500 Other Purchased Services	87,008
600 Supplies	12,500
800 Other Objects	5,000
Total Support Services - Administration	\$1,155,605
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	60,035
200 Personnel Services - Employee Benefits	43,558
300 Purchased Professional and Technical Services	4,600
500 Other Purchased Services	300
600 Supplies	6,435
Total Support Services - Pupil Health	\$114,928
2500 Support Services - Business	
100 Personnel Services - Salaries	100,032
200 Personnel Services - Employee Benefits	66,906
500 Other Purchased Services	500
800 Other Objects	425
Total Support Services - Business	\$167,863
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	313,455
200 Personnel Services - Employee Benefits	199,360
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	78,450
500 Other Purchased Services	13,000
600 Supplies	382,881
Total Operation and Maintenance of Plant Services	\$991,646
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	710,000
600 Supplies	6,430
Total Student Transportation Services	\$717,630
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	7,000
300 Purchased Professional and Technical Services	5,950
500 Other Purchased Services	350
Total Support Services - Central	\$13,300
Total Support Services	\$4,218,510

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	207,652
200 Personnel Services - Employee Benefits	75,047
300 Purchased Professional and Technical Services	31,885
500 Other Purchased Services	53,500
600 Supplies	94,056
700 Property	6,695
800 Other Objects	12,150
Total Student Activities	\$480,985
Total Operation of Non-Instructional Services	\$480,985
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	107,946
900 Other Uses of Funds	966,434
Total Debt Service / Other Expenditures and Financing Uses	\$1,074,380
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	97,180
Total Interfund Transfers - Out	\$97,180
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,221,560
TOTAL EXPENDITURES	\$14,316,367

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,500,000	5,200,000
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	500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	15,000
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	\$6,020,000	\$5,715,000
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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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,020,000	\$5,715,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	7,496,386	6,534,617
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	300,000	320,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,114,340	1,200,230
0599 Other Noncurrent Liabilities		

Total General Fund	\$8,910,726	\$8,054,847
---------------------------	--------------------	--------------------

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		
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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		

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

2022-2023 Final General Fund Budget

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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>
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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	\$8,910,726	\$8,054,847

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$8,910,726	\$8,054,847
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Account Description	Amounts
0810 Nonspendable Fund Balance	130,364
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	3,540,102
0850 Unassigned Fund Balance	1,179,956
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,320,058
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,500,422