

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2022



President of the Board - Original Signature Required

6/20/22

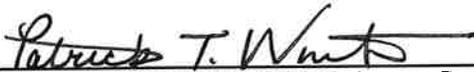
Date



Secretary of the Board - Original Signature Required

6/21/22

Date



Chief School Administrator - Original Signature Required

6/21/22

Date

Elaine A Mathias

Contact Person

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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 : Twin Valley SD	COUNTY : Berks	AUN : 114068103
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes

No

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

Total Budgeted Expenditures	\$69418992
Ending Unassigned Fund Balance	\$5425023
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.81%

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 6/21/22
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DUE DATE: AUGUST 15, 2022

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

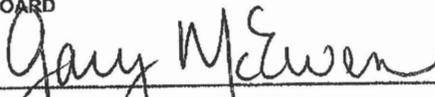
24 PS 6-687(a)(1)

(03/2006)

School District Name : Twin Valley SD	County : Berks	AUN Number : 114068103
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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 5-18-2022
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is below the 8% maximum.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	6-30-22 projected fund balance assignments: Capital Projects \$2,760,000, PSERS \$2,600,000, Health Insurance \$1,700,000, Technology \$800,000, Cyber Charter \$800,000

<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	84,359
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,660,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,425,023
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,085,023</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	50,306,607
7000 Revenue from State Sources	17,163,264
8000 Revenue from Federal Sources	1,949,121
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$69,418,992</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$83,504,015</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,313,568
6112 Interim Real Estate Taxes	420,000
6113 Public Utility Realty Taxes	44,755
6150 Current Act 511 Taxes - Proportional Assessments	4,673,466
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	97,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	537,818
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	1,200,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$50,306,607
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,034,860
7112 Basic Education Funding-Social Security	982,792
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,774,967
7311 Pupil Transportation Subsidy	1,829,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	186,426
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,425
7340 State Property Tax Reduction Allocation	1,298,409
7505 Ready to Learn Block Grant	329,551
7820 State Share of Retirement Contributions	4,529,834
REVENUE FROM STATE SOURCES	\$17,163,264
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,636
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,126
8517 NCLB, Title IV - 21st Century Schools	42,255
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,091,104
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	140,000
REVENUE FROM FEDERAL SOURCES	\$1,949,121
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	69,418,992

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$42,313,639

Amount of Tax Relief for Homestead Exclusions

\$1,298,409

Total Approx. Tax Revenue:

\$43,612,048

Approx. Tax Levy for Tax Rate Calculation:

\$45,033,436

	Berks	Chester	Total
2021-22 Data			
a. Assessed Value	\$791,560,400	\$674,300,000	\$1,465,860,400
b. Real Estate Mills	28.0656	31.2059	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$1,103,755,959	\$1,043,643,275	\$2,147,399,234
d. Assessed Value	\$797,556,500	\$692,227,320	\$1,489,783,820
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$22,215,618	\$21,042,138	\$43,257,756
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	51.39966%	48.60034%	100.00000%
II.			
h. Rebalanced 2021-22 Tax Levy	\$22,234,340	\$21,023,416	\$43,257,756
(f Total * g)			
i. Base Mills Subject to Index	28.0892	31.2059	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.75000%	96.75000%	96.75000%
k. Tax Levy Needed	\$23,147,033	\$21,886,403	\$45,033,436
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	29.0224	31.6173	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$23,147,004	\$21,886,359	\$45,033,363
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$43,734,954
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$42,313,568
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$42,313,639

Amount of Tax Relief for Homestead Exclusions

\$1,298,409

Total Approx. Tax Revenue:

\$43,612,048

Approx. Tax Levy for Tax Rate Calculation:

\$45,033,436

	Berks	Chester	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.2127	32.4541	
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)	\$23,298,779	\$22,465,615	\$45,764,394
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	\$7,626.99	\$6,994.51	
Number of Homestead/Farmstead Properties	2667	3222	5889
Median Assessed Value of Homestead Properties			\$134,579

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$42,313,639		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,298,409</u>		
Total Approx. Tax Revenue:	\$43,612,048		
Approx. Tax Levy for Tax Rate Calculation:	\$45,033,436		

	Berks	Chester		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,298,409	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,298,409

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>
Berks	797,556,500	29.0224	23,147,004			96.75000%	
Chester	692,227,320	31.6173	21,886,359			96.75000%	
Totals:	1,489,783,820		45,033,363	- 1,298,409 =	43,734,954 X	96.75000% =	42,313,568

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes -- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes -- Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,863,466
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	810,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			4,673,466
Total Act 511, Current Taxes			4,673,466
Act 511 Tax Limit -->		2,147,399,234 X	12
		Market Value	Mills
			25,768,791
			(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>									
	Berks	28.0892	29.0224	3.33%	Yes	4.0%				
	Chester	31.2059	31.6173	1.32%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,355,788
1200 Special Programs - Elementary / Secondary	12,113,207
1300 Vocational Education	2,108,923
1400 Other Instructional Programs - Elementary / Secondary	454,171
1500 Nonpublic School Programs	5,191
Total Instruction	\$43,037,280
2000 Support Services	
2100 Support Services - Students	2,778,975
2200 Support Services - Instructional Staff	3,152,748
2300 Support Services - Administration	3,215,183
2400 Support Services - Pupil Health	576,903
2500 Support Services - Business	669,628
2600 Operation and Maintenance of Plant Services	4,102,004
2700 Student Transportation Services	4,434,364
2800 Support Services - Central	347,881
2900 Other Support Services	56,000
Total Support Services	\$19,333,686
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,333,632
Total Operation of Non-Instructional Services	\$1,333,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,623,290
5200 Interfund Transfers - Out	1,091,104
Total Other Expenditures and Financing Uses	\$5,714,394
Total Estimated Expenditures and Other Financing Uses	\$69,418,992

2022-2023 Final General Fund Budget

LEA : 114068103 Twin Valley SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,350,716
200 Personnel Services - Employee Benefits	11,231,095
300 Purchased Professional and Technical Services	25,550
400 Purchased Property Services	4,800
500 Other Purchased Services	1,022,046
600 Supplies	638,356
700 Property	79,400
800 Other Objects	3,825
Total Regular Programs - Elementary / Secondary	\$28,355,788
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,697,980
200 Personnel Services - Employee Benefits	2,681,242
300 Purchased Professional and Technical Services	2,697,719
400 Purchased Property Services	1,800
500 Other Purchased Services	2,993,596
600 Supplies	18,700
700 Property	22,000
800 Other Objects	170
Total Special Programs - Elementary / Secondary	\$12,113,207
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	468,421
200 Personnel Services - Employee Benefits	341,809
500 Other Purchased Services	1,279,843
600 Supplies	13,700
700 Property	2,500
800 Other Objects	2,650
Total Vocational Education	\$2,108,923
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	121,111
200 Personnel Services - Employee Benefits	88,060
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	240,000
Total Other Instructional Programs - Elementary / Secondary	\$454,171
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,191
Total Nonpublic School Programs	\$5,191
Total Instruction	\$43,037,280
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,577,942
200 Personnel Services - Employee Benefits	1,153,770
300 Purchased Professional and Technical Services	4,749

2022-2023 Final General Fund Budget

LEA : 114068103 Twin Valley SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	10,775
600 Supplies	20,600
700 Property	1,500
800 Other Objects	9,639
Total Support Services - Students	\$2,778,975
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,001,820
200 Personnel Services - Employee Benefits	928,447
300 Purchased Professional and Technical Services	166,095
400 Purchased Property Services	51,595
500 Other Purchased Services	41,379
600 Supplies	560,978
700 Property	400,800
800 Other Objects	1,634
Total Support Services - Instructional Staff	\$3,152,748
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,616,389
200 Personnel Services - Employee Benefits	1,249,668
300 Purchased Professional and Technical Services	226,400
500 Other Purchased Services	75,117
600 Supplies	14,500
700 Property	1,000
800 Other Objects	32,109
Total Support Services - Administration	\$3,215,183
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	328,172
200 Personnel Services - Employee Benefits	238,761
300 Purchased Professional and Technical Services	1,950
400 Purchased Property Services	1,345
500 Other Purchased Services	625
600 Supplies	5,900
700 Property	150
Total Support Services - Pupil Health	\$576,903
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	268,634
200 Personnel Services - Employee Benefits	204,164
300 Purchased Professional and Technical Services	51,720
400 Purchased Property Services	100,562
500 Other Purchased Services	31,548
600 Supplies	5,000
700 Property	2,000
800 Other Objects	6,000
Total Support Services - Business	\$669,628
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,345,137

2022-2023 Final General Fund Budget

LEA : 114068103 Twin Valley SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,011,584
300 Purchased Professional and Technical Services	163,766
400 Purchased Property Services	853,232
500 Other Purchased Services	187,408
600 Supplies	525,697
700 Property	9,050
800 Other Objects	6,130
Total Operation and Maintenance of Plant Services	\$4,102,004
2700 Student Transportation Services	
100 Personnel Services - Salaries	74,524
200 Personnel Services - Employee Benefits	54,070
300 Purchased Professional and Technical Services	6,800
500 Other Purchased Services	4,296,300
600 Supplies	500
700 Property	2,000
800 Other Objects	170
Total Student Transportation Services	\$4,434,364
2800 Support Services - Central	
100 Personnel Services - Salaries	165,173
200 Personnel Services - Employee Benefits	132,508
300 Purchased Professional and Technical Services	48,900
500 Other Purchased Services	500
600 Supplies	800
Total Support Services - Central	\$347,881
2900 Other Support Services	
500 Other Purchased Services	56,000
Total Other Support Services	\$56,000
Total Support Services	\$19,333,686
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	472,539
200 Personnel Services - Employee Benefits	286,163
300 Purchased Professional and Technical Services	125,770
400 Purchased Property Services	26,500
500 Other Purchased Services	97,428
600 Supplies	141,673
700 Property	112,900
800 Other Objects	70,659
Total Student Activities	\$1,333,632
Total Operation of Non-Instructional Services	\$1,333,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,318,290
900 Other Uses of Funds	3,305,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,623,290
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,091,104
Total Interfund Transfers - Out	\$1,091,104
Total Other Expenditures and Financing Uses	\$5,714,394
TOTAL EXPENDITURES	\$69,418,992

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	16,000,000	16,000,000
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	6,000,000	7,000,000
Other Capital Projects Fund	24,000,000	14,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	620,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	75,000	72,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	210,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$46,875,000	\$37,902,000
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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	\$46,875,000	\$37,902,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	44,720,000	41,415,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	162,229	162,229
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,571,800	6,571,800
0599 Other Noncurrent Liabilities		

Total General Fund	\$51,454,029	\$48,149,029
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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		
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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		
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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

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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	\$51,454,029	\$48,149,029

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	\$51,454,029	\$48,149,029
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Account Description	Amounts
0810 Nonspendable Fund Balance	84,359
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,660,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,425,023
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,085,023

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,169,382
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