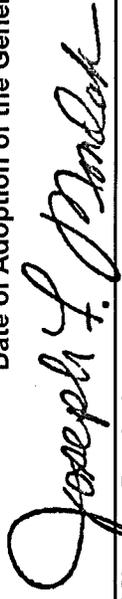


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

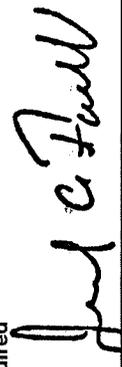
Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required

6-20-22

Date



Secretary of the Board - Original Signature Required

6-20-22

Date



Chief School Administrator - Original Signature Required

6-20-22

Date

Corey Castellani

(570)876-5080

Extn :200

Contact Person

Telephone

Extension

ccastellani@valleyviewsd.org

Email Address

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

24 PS 6-688

(10/2010)

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

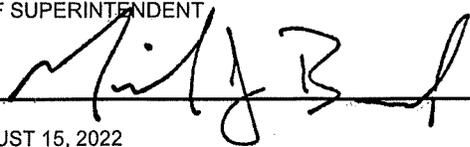
Total Budgeted Expenditures	\$38941331
Ending Unassigned Fund Balance	\$2231618
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.73%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-20-22
--	-----------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Valley View SD	County : Lackawanna	AUN Number : 119358403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-16-22
---	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used for unexpected expenses
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This would be our fund balance which PDE requires 8% of our overall budget

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

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

Act 1 Index (current): 4.5%

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

2021-22 Data		
a. Assessed Value	\$140,857,996	\$140,857,996
b. Real Estate Mills	125.8900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,278,720,666	\$1,278,720,666
d. Assessed Value	\$142,204,692	\$142,204,692
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$17,732,613	\$17,732,613
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$17,732,613	\$17,732,613
(f Total * g)		
i. Base Mills Subject to Index	125.8900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.55500%	92.55500%
k. Tax Levy Needed	\$18,456,747	\$18,456,747
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	129.7900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,456,747	\$18,456,747
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,329,746
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,039,546
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

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

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	131.5550	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,707,738	\$18,707,738
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,859.00	
Number of Homestead/Farmstead Properties	4673	4673
Median Assessed Value of Homestead Properties		\$12,000

Act 1 Index (current): 4.5%

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

Total

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

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>
Lackawanna	142,204,692	129.7900	18,456,747			92.55500%	
Totals:	142,204,692		18,456,747	- 1,127,001	= 17,329,746	X 92.55500%	= 16,039,546

	<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	\$5.00	\$0.00	40,000
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 40,000 40,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,385,966	2,385,966
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	375,000	375,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,760,966 2,760,966

Total Act 511, Current Taxes 2,800,966

Act 511 Tax Limit -->	1,278,720,666	X	12	15,344,648
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lackawanna	125.8900	129.7900	3.10%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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

2022-2023 Final General Fund Budget

LEA : 119358403 Valley View SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,785,866
200 Personnel Services - Employee Benefits	6,378,193
300 Purchased Professional and Technical Services	370,000
400 Purchased Property Services	125,000
500 Other Purchased Services	529,000
600 Supplies	430,000
700 Property	55,000
Total Regular Programs - Elementary / Secondary	\$16,673,059
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,794,703
200 Personnel Services - Employee Benefits	2,134,549
500 Other Purchased Services	1,150,000
600 Supplies	62,000
Total Special Programs - Elementary / Secondary	\$6,141,252
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	431,672
200 Personnel Services - Employee Benefits	313,412
500 Other Purchased Services	600,000
600 Supplies	14,000
800 Other Objects	135,000
Total Vocational Education	\$1,494,084
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	427,912
200 Personnel Services - Employee Benefits	334,674
500 Other Purchased Services	50,000
600 Supplies	10,000
Total Other Instructional Programs - Elementary / Secondary	\$822,586
Total Instruction	\$25,130,981
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	673,732
200 Personnel Services - Employee Benefits	472,757
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	3,000
600 Supplies	20,000
Total Support Services - Students	\$1,184,489
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	527,764
200 Personnel Services - Employee Benefits	348,101
500 Other Purchased Services	3,000
600 Supplies	116,000
700 Property	150,000

2022-2023 Final General Fund Budget

LEA : 119358403 Valley View SD

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Page - 2 of 3

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

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

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,000,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,000,000	\$2,500,000

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		
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TOTAL CASH AND INVESTMENTS	\$2,000,000	\$2,500,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	25,000,000	23,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,000,000	\$23,000,000

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		

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

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	500,000	400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$500,000	\$400,000
TOTAL INDEBTEDNESS	\$25,500,000	\$23,400,000

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