

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Michael A Gigliotti

Contact Person

mike.gigliotti@gslions.net

Email Address

6-22-22

Date

6/22/2022

Date

6-22-2022

Date

(724)832-2914

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greensburg Salem SD	COUNTY : Westmoreland	AUN : 107653203
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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	\$49088539
Ending Unassigned Fund Balance	\$5152211
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.49%

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 6-23-22
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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 : Greensburg Salem SD	County : Westmoreland
AUN Number : 107653203	

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 5-18-22
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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.	Future General Fund Operational Use and Capital Improvements
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.	Prudent fiscal management, unforeseen changes to the budget, improvements and repairs to district facilities.

<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	350,000
0820 Restricted Fund Balance	225,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,883,752
0850 Unassigned Fund Balance	2,800,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,683,752</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,150,038
7000 Revenue from State Sources	20,123,842
8000 Revenue from Federal Sources	3,283,118
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$48,556,998</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,240,750</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,859,813
6112 Interim Real Estate Taxes	52,000
6113 Public Utility Reality Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	37,000
6120 Current Per Capita Taxes, Section 679	45,500
6140 Current Act 511 Taxes - Flat Rate Assessments	77,100
6150 Current Act 511 Taxes - Proportional Assessments	3,117,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,071,200
6500 Earnings on Investments	73,000
6700 Revenues from LEA Activities	24,725
6800 Revenues from Intermediary Sources / Pass-Through Funds	650,000
6910 Rentals	36,900
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	38,800
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	35,000
	\$25,150,038
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,245,959
7160 Tuition for Orphans Subsidy	57,000
7271 Special Education funds for School-Aged Pupils	2,193,450
7311 Pupil Transportation Subsidy	510,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	46,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,045,277
7501 PA Accountability Grants	427,212
7810 State Share of Social Security and Medicare Taxes	810,980
7820 State Share of Retirement Contributions	3,734,464
	\$20,123,842
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	861,325
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,697
8517 NCLB, Title IV - 21st Century Schools	76,013
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,040,583

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	195,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500

REVENUE FROM FEDERAL SOURCES

\$3,283,118

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

48,556,998

Act 1 Index (current): 4.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$19,859,813
 Amount of Tax Relief for Homestead Exclusions \$1,045,277
 Total Approx. Tax Revenue: \$20,905,090
 Approx. Tax Levy for Tax Rate Calculation: \$22,285,719

	Westmoreland	Total
2021-22 Data		
a. Assessed Value	\$247,367,550	\$247,367,550
b. Real Estate Mills	89.7200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,382,403,722	\$1,382,403,722
d. Assessed Value	\$248,391,870	\$248,391,870
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$22,193,817	\$22,193,817
2022-23 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2021-22 Tax Levy	\$22,193,817	\$22,193,817
II.		
i. Base Mills Subject to Index	89.7200	
III.		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.500000%	93.500000%
k. Tax Levy Needed	\$22,285,719	\$22,285,719
I. 2022-23 Real Estate Tax Rate		
(k / d * 1000)	89.7200	
III.		
m. Tax Levy Generated by Mills	\$22,285,719	\$22,285,719
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$21,240,442	\$21,240,442
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$19,859,813	\$19,859,813
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$19,859,813	Rate
Amount of Tax Relief for Homestead Exclusions	<u>\$1,045,277</u>	
Total Approx. Tax Revenue:	\$20,905,090	
Approx. Tax Levy for Tax Rate Calculation:	\$22,285,719	
	Westmoreland	Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	93.6676	
q. Mills In Excess of Index (if $l > p$), ($l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$23,266,270	\$23,266,270
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,988.00	
Number of Homestead/Farmstead Properties	5870	5870
Median Assessed Value of Homestead Properties		\$17,200

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,859,813
 Amount of Tax Relief for Homestead Exclusions \$1,045,277
 Total Approx. Tax Revenue: \$20,905,090
 Approx. Tax Levy for Tax Rate Calculation: \$22,285,719
 Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,045,277	\$0	\$1,045,277
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources			\$1,045,277

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> Westmoreland	89.7200	89.7200	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes— Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes— Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,153,341
1200 Special Programs - Elementary / Secondary	7,829,006
1300 Vocational Education	567,465
1400 Other Instructional Programs - Elementary / Secondary	213,953
1500 Nonpublic School Programs	22,348
Total Instruction	\$30,786,113
2000 Support Services	
2100 Support Services - Students	1,252,332
2200 Support Services - Instructional Staff	2,074,581
2300 Support Services - Administration	2,603,991
2400 Support Services - Pupil Health	597,552
2500 Support Services - Business	416,297
2600 Operation and Maintenance of Plant Services	3,975,503
2700 Student Transportation Services	2,712,849
2800 Support Services - Central	263,248
2900 Other Support Services	11,387
Total Support Services	\$13,907,740
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,183,608
3300 Community Services	15,294
Total Operation of Non-Instructional Services	\$1,198,902
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,714,200
5200 Interfund Transfers - Out	381,584
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,195,784
Total Estimated Expenditures and Other Financing Uses	\$49,088,539

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,068,066
200 Personnel Services - Employee Benefits	7,548,681
300 Purchased Professional and Technical Services	645,158
400 Purchased Property Services	13,135
500 Other Purchased Services	1,116,728
600 Supplies	637,802
700 Property	77,533
800 Other Objects	46,238
Total Regular Programs - Elementary / Secondary	\$22,153,341
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,542,950
200 Personnel Services - Employee Benefits	1,665,001
300 Purchased Professional and Technical Services	2,206,154
500 Other Purchased Services	1,384,051
600 Supplies	28,600
800 Other Objects	2,250
Total Special Programs - Elementary / Secondary	\$7,829,006
1300 Vocational Education	
500 Other Purchased Services	567,465
Total Vocational Education	\$567,465
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	59,031
200 Personnel Services - Employee Benefits	25,622
500 Other Purchased Services	129,000
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$213,953
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	22,348
Total Nonpublic School Programs	\$22,348
Total Instruction	\$30,786,113
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	735,099
200 Personnel Services - Employee Benefits	453,683
300 Purchased Professional and Technical Services	49,250
500 Other Purchased Services	2,250
600 Supplies	11,100
800 Other Objects	950
Total Support Services - Students	\$1,252,332
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	520,787

Description	Amount
200 Personnel Services - Employee Benefits	306,066
300 Purchased Professional and Technical Services	316,615
500 Other Purchased Services	6,650
600 Supplies	443,847
700 Property	474,585
800 Other Objects	6,031
Total Support Services - Instructional Staff	\$2,074,581
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,439,490
200 Personnel Services - Employee Benefits	820,290
300 Purchased Professional and Technical Services	272,480
400 Purchased Property Services	500
500 Other Purchased Services	14,463
600 Supplies	20,900
800 Other Objects	35,868
Total Support Services - Administration	\$2,603,991
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	343,942
200 Personnel Services - Employee Benefits	236,610
300 Purchased Professional and Technical Services	2,650
400 Purchased Property Services	500
500 Other Purchased Services	250
600 Supplies	13,400
800 Other Objects	200
Total Support Services - Pupil Health	\$597,552
2500 Support Services - Business	
100 Personnel Services - Salaries	233,641
200 Personnel Services - Employee Benefits	148,843
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	6,923
500 Other Purchased Services	6,000
600 Supplies	15,440
800 Other Objects	2,700
Total Support Services - Business	\$416,297
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,504,206
200 Personnel Services - Employee Benefits	1,079,361
300 Purchased Professional and Technical Services	28,602
400 Purchased Property Services	267,000
500 Other Purchased Services	195,626
600 Supplies	883,708
700 Property	17,000
Total Operation and Maintenance of Plant Services	\$3,975,503
2700 Student Transportation Services	
100 Personnel Services - Salaries	57,120

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	24,794
400 Purchased Property Services	500
500 Other Purchased Services	2,622,335
600 Supplies	8,100
Total Student Transportation Services	\$2,712,849
2800 Support Services - Central	
100 Personnel Services - Salaries	72,000
200 Personnel Services - Employee Benefits	50,912
300 Purchased Professional and Technical Services	13,720
400 Purchased Property Services	121,616
500 Other Purchased Services	5,000
Total Support Services - Central	\$263,248
2900 Other Support Services	
500 Other Purchased Services	11,387
Total Other Support Services	\$11,387
Total Support Services	\$13,907,740
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	564,410
200 Personnel Services - Employee Benefits	263,698
300 Purchased Professional and Technical Services	99,495
400 Purchased Property Services	20,500
500 Other Purchased Services	101,625
600 Supplies	107,350
700 Property	8,500
800 Other Objects	18,030
Total Student Activities	\$1,183,608
3300 Community Services	
300 Purchased Professional and Technical Services	131
800 Other Objects	15,163
Total Community Services	\$15,294
Total Operation of Non-Instructional Services	\$1,198,902
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	334,200
900 Other Uses of Funds	2,380,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,714,200
5200 Interfund Transfers - Out	
900 Other Uses of Funds	381,584
Total Interfund Transfers - Out	\$381,584
5900 Budgetary Reserve	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,195,784
TOTAL EXPENDITURES	\$49,088,539

Cash and Short-Term Investments

General Fund	9,000,000	06/30/2022 Estimate	8,500,000	06/30/2023 Projection
Public Purpose (Expendable) Trust Fund				
Other Comptroller-Approved Special Revenue Funds				
Athletic / School-Sponsored Extra Curricular Activities Fund				
Capital Reserve Fund - \$ 690, \$1850	400,000		300,000	
Capital Reserve Fund - \$ 1431				
Other Capital Projects Fund				
Debt Service Fund				
Food Service / Cafeteria Operations Fund	350,000		200,000	
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	\$9,750,000		\$9,000,000	

Long-Term Investments

General Fund		06/30/2022 Estimate		06/30/2023 Projection
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				

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<u>Long-Term Investments</u>		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,750,000	\$9,000,000

<u>Long-Term Indebtedness</u>		<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund			
0510	Bonds Payable	8,355,000	5,975,000
0520	Extended-Term Financing Agreements Payable		
0530	Lease-Purchase Obligations		
0540	Accumulated Compensated Absences	1,040,000	1,060,000
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)		
0599	Other Noncurrent Liabilities	10,800,000	10,950,000
Total General Fund		\$20,195,000	\$17,985,000

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		

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Indebtedness

- 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

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

06/30/2022 Estimate

06/30/2023 Projection

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

06/30/2022 Estimate

06/30/2023 Projection

Long-Term Indebtedness

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

	06/30/2022 Estimate	06/30/2023 Projection
Long-Term Indebtedness		
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	\$20,195,000	\$17,985,000
Total Long-Term Indebtedness		

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	\$20,195,000	\$17,985,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	350,000
0820 Restricted Fund Balance	225,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,152,211
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,152,211
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,827,211