


**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 Required6-22-22  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/22/2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6-22-2022  
\_\_\_\_\_  
Date

Michael A Gigliotti

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Extn :

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 : 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
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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 5-18-22
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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.

ITEM	AMOUNTS	
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>

LEA : 107653203      Greensburg Salem SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,859,813
6112 Interim Real Estate Taxes	52,000
6113 Public Utility Realty 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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,150,038</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,123,842</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	195,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,283,118</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>48,556,998</b>

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	<u>\$1,045,277</u>	
Total Approx. Tax Revenue:	\$20,905,090	
Approx. Tax Levy for Tax Rate Calculation:	\$22,285,719	
	Westmoreland	Total
<hr/>		
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
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$22,193,817	\$22,193,817
(a * b)		
2022-23 Calculations		
II.     g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$22,193,817	\$22,193,817
(f Total * g)		
i. Base Mills Subject to Index	89.7200	
(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	93.50000%	93.50000%
k. Tax Levy Needed	\$22,285,719	\$22,285,719
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	89.7200	
(k / d * 1000)		
III.     m. Tax Levy Generated by Mills	\$22,285,719	\$22,285,719
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,240,442
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,859,813
(n * Est. Pct. Collection)		

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	<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 (i * (1 + 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 * 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	<u>\$1,045,277</u>
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	Lowering RE Tax Rate	\$0	\$1,045,277
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,045,277

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 107653203 Greensburg Salem SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/24/2022 8:51:49 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Westmoreland	248,391,870	89.7200	22,285,719			93.50000%	
Totals:	248,391,870		22,285,719	- 1,045,277	= 21,240,442	X 93.50000%	= 19,859,813
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	45,500		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	45,500	45,500
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00	31,600	31,600
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						77,100	77,100
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,643,000	2,643,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	474,000	474,000
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						3,117,000	3,117,000
Total Act 511, Current Taxes							3,194,100
Act 511 Tax Limit -->				1,382,403,722	X	12	16,588,845
				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> 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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$30,786,113</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$13,907,740</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,183,608
3300 Community Services	15,294
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,198,902</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,714,200
5200 Interfund Transfers - Out	381,584
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,195,784</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$49,088,539</b>

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Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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 <u>Special Programs - Elementary / Secondary</u>	
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 <u>Vocational Education</u>	
500 Other Purchased Services	567,465
Total Vocational Education	\$567,465
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	22,348
Total Nonpublic School Programs	\$22,348
Total Instruction	\$30,786,113
2000 Support Services	
2100 <u>Support Services - Students</u>	
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 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	520,787

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<u>Description</u>	<u>Amount</u>
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
<b>Total Support Services - Instructional Staff</b>	<b>\$2,074,581</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$2,603,991</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$597,552</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$416,297</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,975,503</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	57,120

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Description	Amount
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

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	9,000,000	8,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	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

	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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</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>
<b>General Fund</b>		
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)	10,800,000	10,950,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$20,195,000</b>	<b>\$17,985,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$20,195,000</b>	<b>\$17,985,000</b>	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

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