

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

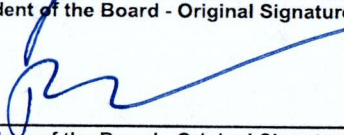
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/20/2022

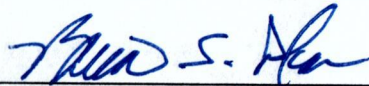
Date



Secretary of the Board - Original Signature Required

6/20/2022

Date



Chief School Administrator - Original Signature Required

6/21/22

Date

Brandon Mirizio

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 : Greenville Area SD	COUNTY : Mercer	AUN : 104432803
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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.

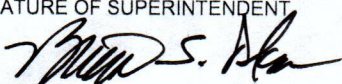
Total Budgeted Expenditures	\$24354193
Ending Unassigned Fund Balance	\$1188161
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.87%

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**

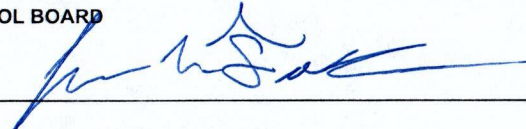
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greenville Area SD	County : Mercer	AUN Number : 104432803
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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 6/20/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve to cover additional ARPESSEER ATSI grant expenditures that are undetermined at this time.
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 to provide for unforeseen needs during the school year and for cash flow stability.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance to provide for post-employment benefits, future family center program costs and future cash flow stability.

<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	278,845	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,350,860	
0850 Unassigned Fund Balance	1,784,229	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,135,089</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,746,292	
7000 Revenue from State Sources	13,869,501	
8000 Revenue from Federal Sources	2,141,332	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$23,758,125</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,893,214</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,154,476
6113 Public Utility Realty Taxes	6,501
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	44,500
6150 Current Act 511 Taxes - Proportional Assessments	934,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	474,000
6500 Earnings on Investments	7,500
6700 Revenues from LEA Activities	58,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	848,815
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	146,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$7,746,292

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,733,633
7112 Basic Education Funding-Social Security	465,000
7160 Tuition for Orphans Subsidy	106,018
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,151,289
7311 Pupil Transportation Subsidy	424,094
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,025
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	489,497
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	677,920
7360 Safe Schools	87,458
7505 Ready to Learn Block Grant	264,567
7820 State Share of Retirement Contributions	2,420,000

REVENUE FROM STATE SOURCES \$13,869,501

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	529,763
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,613
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	42,801
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	897,363

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	459,792
8755 ARP ESSER Emergency Relief for Other Educational Entities	44,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,141,332
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,758,125

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,154,476
Amount of Tax Relief for Homestead Exclusions	<u>\$677,920</u>
Total Approx. Tax Revenue:	\$5,832,396
Approx. Tax Levy for Tax Rate Calculation:	\$6,378,928

Mercer

Total

2021-22 Data		
a. Assessed Value	\$96,589,900	\$96,589,900
b. Real Estate Mills	66.3600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$382,438,391	\$382,438,391
d. Assessed Value	\$96,126,100	\$96,126,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,409,706	\$6,409,706
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,409,706	\$6,409,706
(f Total * g)		
i. Base Mills Subject to Index	66.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.41341%	90.41341%
k. Tax Levy Needed	\$6,378,928	\$6,378,928
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	66.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,378,928	\$6,378,928
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,701,008
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,154,476
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,154,476	
Amount of Tax Relief for Homestead Exclusions	<u>\$677,920</u>	
Total Approx. Tax Revenue:	\$5,832,396	
Approx. Tax Levy for Tax Rate Calculation:	\$6,378,928	

	Mercer	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	69.6780	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,697,874	\$6,697,874
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	\$4,255.00	
Number of Homestead/Farmstead Properties	2413	2413
Median Assessed Value of Homestead Properties		\$16,350

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,154,476
Amount of Tax Relief for Homestead Exclusions	<u>\$677,920</u>
Total Approx. Tax Revenue:	\$5,832,396
Approx. Tax Levy for Tax Rate Calculation:	\$6,378,928

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$677,920	Lowering RE Tax Rate	\$0		\$677,920
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$677,920

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>
Mercer	96,126,100	66.3600	6,378,928			90.41341%	
Totals:	96,126,100		6,378,928	677,920 =	5,701,008 X	90.41341% =	5,154,476

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,500
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	\$5.00	\$0.00	20,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	32,000
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 52,500 44,500

	<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%	842,000	842,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	92,000	92,000
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 934,000 934,000

Total Act 511, Current Taxes 978,500

Act 511 Tax Limit -->	382,438,391 X	12	4,589,261
	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> Mercer	66.3600	66.3600	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,020,222
1200 Special Programs - Elementary / Secondary	3,939,972
1300 Vocational Education	765,685
1400 Other Instructional Programs - Elementary / Secondary	14,993
1500 Nonpublic School Programs	15,584
Total Instruction	\$14,756,456
2000 Support Services	
2100 Support Services - Students	622,563
2200 Support Services - Instructional Staff	806,101
2300 Support Services - Administration	1,432,998
2400 Support Services - Pupil Health	293,405
2500 Support Services - Business	358,558
2600 Operation and Maintenance of Plant Services	2,031,500
2700 Student Transportation Services	917,480
2900 Other Support Services	10,000
Total Support Services	\$6,472,605
3000 Operation of Non-Instructional Services	
3200 Student Activities	825,092
3300 Community Services	577,475
Total Operation of Non-Instructional Services	\$1,402,567
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,678,565
5900 Budgetary Reserve	44,000
Total Other Expenditures and Financing Uses	\$1,722,565
Total Estimated Expenditures and Other Financing Uses	\$24,354,193

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,177,632
200 Personnel Services - Employee Benefits	3,463,802
300 Purchased Professional and Technical Services	125,430
500 Other Purchased Services	511,300
600 Supplies	434,419
700 Property	301,639
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$10,020,222
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,950,421
200 Personnel Services - Employee Benefits	1,245,224
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	505,000
600 Supplies	89,298
700 Property	239
800 Other Objects	9,790
Total Special Programs - Elementary / Secondary	\$3,939,972
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	244,716
200 Personnel Services - Employee Benefits	167,725
500 Other Purchased Services	327,176
600 Supplies	21,458
700 Property	4,610
Total Vocational Education	\$765,685
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,400
200 Personnel Services - Employee Benefits	4,593
Total Other Instructional Programs - Elementary / Secondary	\$14,993
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,584
Total Nonpublic School Programs	\$15,584
Total Instruction	\$14,756,456
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	342,599
200 Personnel Services - Employee Benefits	204,120
300 Purchased Professional and Technical Services	68,270
600 Supplies	7,574
Total Support Services - Students	\$622,563
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	391,043

2022-2023 Final General Fund Budget

LEA : 104432803 Greenville Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	276,922
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	3,500
500 Other Purchased Services	12,508
600 Supplies	65,834
700 Property	12,000
800 Other Objects	20,294
Total Support Services - Instructional Staff	\$806,101
2300 Support Services - Administration	
100 Personnel Services - Salaries	741,527
200 Personnel Services - Employee Benefits	462,528
300 Purchased Professional and Technical Services	81,000
500 Other Purchased Services	57,650
600 Supplies	62,315
800 Other Objects	27,978
Total Support Services - Administration	\$1,432,998
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	163,923
200 Personnel Services - Employee Benefits	118,637
600 Supplies	10,845
Total Support Services - Pupil Health	\$293,405
2500 Support Services - Business	
100 Personnel Services - Salaries	187,083
200 Personnel Services - Employee Benefits	140,475
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	750
600 Supplies	3,500
800 Other Objects	1,750
Total Support Services - Business	\$358,558
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	603,401
200 Personnel Services - Employee Benefits	496,680
300 Purchased Professional and Technical Services	124,888
400 Purchased Property Services	508,026
500 Other Purchased Services	81,000
600 Supplies	142,311
700 Property	72,194
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,031,500
2700 Student Transportation Services	
500 Other Purchased Services	917,480
Total Student Transportation Services	\$917,480
2900 Other Support Services	
500 Other Purchased Services	10,000

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$10,000
Total Support Services	\$6,472,605
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	268,615
200 Personnel Services - Employee Benefits	117,178
300 Purchased Professional and Technical Services	45,940
400 Purchased Property Services	4,400
500 Other Purchased Services	24,000
600 Supplies	218,987
700 Property	145,972
Total Student Activities	\$825,092
3300 Community Services	
100 Personnel Services - Salaries	340,925
200 Personnel Services - Employee Benefits	142,011
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	42,138
600 Supplies	17,736
700 Property	3,955
800 Other Objects	25,710
Total Community Services	\$577,475
Total Operation of Non-Instructional Services	\$1,402,567
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	647,565
900 Other Uses of Funds	1,031,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,678,565
5900 Budgetary Reserve	
800 Other Objects	44,000
Total Budgetary Reserve	\$44,000
Total Other Expenditures and Financing Uses	\$1,722,565
TOTAL EXPENDITURES	\$24,354,193

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,900,000	5,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	400,000	400,000
Other Capital Projects Fund	300,000	300,000
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	\$6,605,000	\$6,105,000
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,605,000	\$6,105,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	24,645,242	22,832,875
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	51,638	38,736
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	610,918	534,378
Total General Fund	\$25,307,798	\$23,405,989

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease 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	\$25,307,798	\$23,405,989

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	\$25,307,798	\$23,405,989
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Account Description	Amounts
0810 Nonspendable Fund Balance	278,845
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,350,860
0850 Unassigned Fund Balance	1,188,161
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,539,021
5900 Budgetary Reserve	44,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,861,866