

# 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Michael H Stabile

Contact Person

(724)662-5100

Telephone

Extn :30

Extension

mstabile@mercer.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mercer Area SD	COUNTY : Mercer	AUN : 104435003
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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	\$21288340
Ending Unassigned Fund Balance	\$677025
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.18%

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
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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 : Mercer Area SD	County : Mercer	AUN Number : 104435003
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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 <i>David R. Langel</i>	DATE <i>4/25/2022</i>
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$100,923.00 Function 2500, Object 200: \$103,968.00	The salaries are lower because the staff is newer and receive full family benefits which are \$23,819/person. This does not include PSERS.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District budgets \$395,000 in Budgetary Reserve for emergency purposes.
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.	The District has an Unassigned Fund Balance which can be used to offset revenue shortages
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District assigns the previous year's budgeted shortfall as Assigned Fund Balance

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance	126,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,100,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$1,100,000**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	7,975,348
7000 Revenue from State Sources	10,392,979
8000 Revenue from Federal Sources	2,622,038
9000 Other Financing Sources	250,000

**Total Estimated Revenues And Other Financing Sources**

**\$21,240,365**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$22,340,365**

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,544,298
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	600
6120 Current Per Capita Taxes, Section 679	24,000
6140 Current Act 511 Taxes - Flat Rate Assessments	44,000
6150 Current Act 511 Taxes - Proportional Assessments	975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	354,000
6500 Earnings on Investments	27,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	787,800
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	11,650
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	149,000

**REVENUE FROM LOCAL SOURCES \$7,975,348**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,853,725
7160 Tuition for Orphans Subsidy	10,281
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	974,605
7311 Pupil Transportation Subsidy	525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	387,765
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	511,553
7505 Ready to Learn Block Grant	214,632
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	405,850
7810 State Share of Social Security and Medicare Taxes	263,164
7820 State Share of Retirement Contributions	1,211,904

**REVENUE FROM STATE SOURCES \$10,392,979**

**REVENUE FROM FEDERAL SOURCES**

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	675,003
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,947,035

**REVENUE FROM FEDERAL SOURCES \$2,622,038**

**Amount**

**OTHER FINANCING SOURCES**

9340 Debt Service Fund Transfers

250,000

**OTHER FINANCING SOURCES**

**\$250,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**21,240,365**

Act 1 Index (current): 4.5%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$5,544,298  
 Amount of Tax Relief for Homestead Exclusions \$511,553  
 Total Approx. Tax Revenue: \$6,055,851  
 Approx. Tax Levy for Tax Rate Calculation: \$6,569,962

	Rate	Total
<b>2021-22 Data</b>		
a. Assessed Value	\$99,266,030	\$99,266,030
b. Real Estate Mills	64.5000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$511,733,841	\$511,733,841
d. Assessed Value	\$99,544,880	\$99,544,880
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2021-22 Calculations**  
 f. 2021-22 Tax Levy (a \* b) \$6,402,659

**2022-23 Calculations**  
 g. Percent of Total Market Value 100.000000%  
 h. Rebalanced 2021-22 Tax Levy \$6,402,659  
 i. Base Mills Subject to Index (f Total \* g) 64.5000  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**  
 j. Weighted Avg. Collection Percentage 91.51409%  
 k. Tax Levy Needed \$6,569,962  
 (Approx. Tax Levy \* g)

**I. 2022-23 Real Estate Tax Rate** 66.0000  
 (k / d \* 1000)  
 m. Tax Levy Generated by Mills \$6,569,962  
 (l / 1000 \* d)  
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$6,058,409  
 (m - Amount of Tax Relief for Homestead Exclusions)  
 o. Net Tax Revenue Generated By Mills \$5,544,298  
 (n \* Est. Pct. Collection)



Act 1 Index (current): 4.5%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$5,544,298  
 Amount of Tax Relief for Homestead Exclusions \$511,553  
 Total Approx. Tax Revenue: \$6,055,851  
 Approx. Tax Levy for Tax Rate Calculation: \$6,569,962  
 Mercer

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	67.4025	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,709,574	\$6,709,574
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	\$3,038,000	
Number of Homestead/Farmstead Properties	2571	2571
Median Assessed Value of Homestead Properties		\$19,200

AUN: 104435003 Mercer Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$5,544,298  
 Amount of Tax Relief for Homestead Exclusions \$511,553  
 Total Approx. Tax Revenue: \$6,055,851  
 Approx. Tax Levy for Tax Rate Calculation: \$6,569,962

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$511,553	Lowering RE Tax Rate	\$511,553
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$511,553</b>

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
Mercer	99,544,880	66.0000	6,569,962	91.51409%
<b>Totals:</b>	<b>99,544,880</b>		<b>6,569,962</b>	<b>91.51409%</b>

	Rate	Estimated Revenue
6120	\$5.00	24,000
6140		
6141	Rate	Estimated Revenue
6142	\$5.00	24,000
6143	\$0.00	0
6143	\$5.00	20,000
6144	\$0.00	0
6145	\$0.00	0
6146	\$0.00	0
6149	\$0.00	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>53,000</b>	<b>44,000</b>
6150				
6151	0.500%	0.000%	880,000	880,000
6152	0.000%	0.000%	0	0
6153	1.000%	0.000%	95,000	95,000
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>975,000</b>	<b>975,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,019,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>511,733,841 X</b>	<b>12</b>	<b>Mills</b>	<b>6,140,806 (511 Limit)</b>

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									
6120	Current Per Capita Taxes, Section 679	64.5000	66.0000	2.33%	Yes	4.5%				
	<u>Current Act 511 Taxes—Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes—Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.5%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,611,435
1200 Special Programs - Elementary / Secondary	2,428,020
1300 Vocational Education	601,374
1400 Other Instructional Programs - Elementary / Secondary	3,150
<b>Total Instruction</b>	<b>\$10,643,979</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	539,236
2200 Support Services - Instructional Staff	380,027
2300 Support Services - Administration	1,673,203
2400 Support Services - Pupil Health	267,720
2500 Support Services - Business	254,691
2600 Operation and Maintenance of Plant Services	1,280,847
2700 Student Transportation Services	1,204,007
2900 Other Support Services	13,500
<b>Total Support Services</b>	<b>\$5,613,231</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	725,507
<b>Total Operation of Non-Instructional Services</b>	<b>\$725,507</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,244,992
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,244,992</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,665,631
5900 Budgetary Reserve	395,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,060,631</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,288,340</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,301,007
200 Personnel Services - Employee Benefits	2,886,127
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	5,200
500 Other Purchased Services	290,241
600 Supplies	85,960
700 Property	11,000
800 Other Objects	4,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,611,435</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	863,332
200 Personnel Services - Employee Benefits	617,004
300 Purchased Professional and Technical Services	749,624
500 Other Purchased Services	187,000
600 Supplies	10,560
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,428,020</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	108,262
200 Personnel Services - Employee Benefits	80,912
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	300
500 Other Purchased Services	400,000
600 Supplies	11,600
<b>Total Vocational Education</b>	<b>\$601,374</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	1,000
500 Other Purchased Services	500
600 Supplies	450
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,150</b>
<b>Total Instruction</b>	<b>\$10,643,979</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	305,415
200 Personnel Services - Employee Benefits	227,671
300 Purchased Professional and Technical Services	450
500 Other Purchased Services	300
600 Supplies	5,200
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$539,236</b>
<b>2200 Support Services - Instructional Staff</b>	

Description	Amount
100 Personnel Services - Salaries	78,035
200 Personnel Services - Employee Benefits	74,453
300 Purchased Professional and Technical Services	159,649
400 Purchased Property Services	1,200
500 Other Purchased Services	300
600 Supplies	65,740
800 Other Objects	650
<b>Total Support Services - Instructional Staff</b>	<b>\$380,027</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	946,105
200 Personnel Services - Employee Benefits	630,728
300 Purchased Professional and Technical Services	22,250
400 Purchased Property Services	7,100
500 Other Purchased Services	25,520
600 Supplies	31,500
700 Property	1,000
800 Other Objects	9,000
<b>Total Support Services - Administration</b>	<b>\$1,673,203</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	156,468
200 Personnel Services - Employee Benefits	104,477
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	550
500 Other Purchased Services	250
600 Supplies	5,000
800 Other Objects	175
<b>Total Support Services - Pupil Health</b>	<b>\$267,720</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	100,923
200 Personnel Services - Employee Benefits	103,968
300 Purchased Professional and Technical Services	30,500
400 Purchased Property Services	500
500 Other Purchased Services	13,200
600 Supplies	4,600
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$254,691</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	180,950
200 Personnel Services - Employee Benefits	135,597
300 Purchased Professional and Technical Services	492,000
400 Purchased Property Services	300,000
500 Other Purchased Services	64,000
600 Supplies	104,000
700 Property	2,000
800 Other Objects	2,300

Description	Amount
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,280,847</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	174,700
200 Personnel Services - Employee Benefits	102,151
400 Purchased Property Services	15,000
500 Other Purchased Services	793,856
600 Supplies	88,300
700 Property	30,000
<b>Total Student Transportation Services</b>	<b>\$1,204,007</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	13,500
<b>Total Other Support Services</b>	<b>\$13,500</b>
<b>Total Support Services</b>	<b>\$5,613,231</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	374,825
200 Personnel Services - Employee Benefits	149,608
300 Purchased Professional and Technical Services	36,785
400 Purchased Property Services	5,050
500 Other Purchased Services	72,730
600 Supplies	75,839
800 Other Objects	10,670
<b>Total Student Activities</b>	<b>\$725,507</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$725,507</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	2,244,992
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,244,992</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,244,992</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	368,536
900 Other Uses of Funds	1,297,095
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,665,631</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	395,000
<b>Total Budgetary Reserve</b>	<b>\$395,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,060,631</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,288,340</b>



2022-2023 Final General Fund Budget

LEA : 104435003 Mercer Area SD

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Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	510,000	480,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	276,000	276,000
Capital Reserve Fund - \$ 1431	75,000	75,000
Other Capital Projects Fund	250,000	250,000
Debt Service Fund	750,000	650,000
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	14,000	14,000
Pension Trust Fund		
Activity Fund	57,000	57,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,182,000</b>	<b>\$2,002,000</b>

Long-Term Investments

	<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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,182,000

\$2,002,000

Long-Term Indebtedness

<u>General Fund</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0510 Bonds Payable	14,580,000	13,460,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	165,000	167,000
0550 Authority Lease Obligations	707,074	628,060
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$15,452,074</b>	<b>\$14,255,060</b>

**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

- 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

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**

**Total Long-Term Indebtedness**

\$15,452,074

\$14,255,060

06/30/2022 Estimate

06/30/2023 Projection

**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		
<b>Total Short-Term Payables</b>		

	<b>\$15,452,074</b>	<b>\$14,255,060</b>
<b>TOTAL INDEBTEDNESS</b>		



Account Description	Amounts
0810 Nonspendable Fund Balance	126,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	375,000
0850 Unassigned Fund Balance	677,025
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,052,025</b>
<b>5900 Budgetary Reserve</b>	<b>395,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,573,025</b>