

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022

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

6-14-22  
\_\_\_\_\_  
Date

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

6-14-22  
\_\_\_\_\_  
Date

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

6-14-22  
\_\_\_\_\_  
Date

Shane M Wiesen

(724)509-1333      Extn :

Contact Person

Telephone

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 : Farrell Area SD	COUNTY : Mercer	AUN : 104432503
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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	\$25714720
Ending Unassigned Fund Balance	\$575258
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.23%

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 <i>Lya Adams-King</i>	DATE <i>6-14-2022</i>
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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 : Farrell Area SD	County : Mercer	AUN Number : 104432503
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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 05-09-22
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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>
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: \$258,163.00 Function 2500, Object 200: \$357,292.00	All retiree benefits, workman's compensation and unemployment compensation are in Function 2500 Object 200.
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.	District budgeted a \$998,209 deficit for the 2021-22 school year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	District assigned funds for the current portion of debt, district benefits including healthcare and PSERS, technology, curriculum and a district transportation vehicle.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	136,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,104,766
0850 Unassigned Fund Balance	1,499,999
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,604,765</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,985,940
7000 Revenue from State Sources	14,893,478
8000 Revenue from Federal Sources	4,910,561
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,789,979</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,394,744</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,907,807
6113 Public Utility Realty Taxes	3,777
6114 Payments in Lieu of Current Taxes - State / Local	46,347
6120 Current Per Capita Taxes, Section 679	3,282
6140 Current Act 511 Taxes - Flat Rate Assessments	18,467
6150 Current Act 511 Taxes - Proportional Assessments	285,001
6400 Delinquencies on Taxes Levied / Assessed by the LEA	359,344
6500 Earnings on Investments	8,712
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,084,000
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	86,730
6980 Revenue from Community Services Activities	12,000
6990 Refunds and Other Miscellaneous Revenue	118,473

**REVENUE FROM LOCAL SOURCES \$4,985,940**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,163,045
7112 Basic Education Funding-Social Security	458,818
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	950,542
7311 Pupil Transportation Subsidy	87,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	552,321
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,880
7340 State Property Tax Reduction Allocation	335,144
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	217,908
7820 State Share of Retirement Contributions	3,077,320

**REVENUE FROM STATE SOURCES \$14,893,478**

**REVENUE FROM FEDERAL SOURCES**

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,285
8517 NCLB, Title IV - 21st Century Schools	399,932
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	389,899
8732 ARRA - Qualified School Construction Bonds (QSCB)	36,306
8742 Governor's Emergency Education Relief Fund (GEER)	20,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,747,715
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,967,149
8751 ARP ESSER Learning Loss	78,423
8752 ARP ESSER Summer Programs	15,685
8753 ARP ESSER Afterschool Programs	15,685
8754 ARP ESSER Homeless Children and Youth Funds	41,502
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	98,280
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	42,700

**REVENUE FROM FEDERAL SOURCES \$4,910,561**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,789,979**

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,907,807

Amount of Tax Relief for Homestead Exclusions \$335,144

Total Approx. Tax Revenue: \$3,242,951

Approx. Tax Levy for Tax Rate Calculation: \$3,604,070

Mercer

Total

2021-22 Data		
a. Assessed Value	\$49,086,850	\$49,086,850
b. Real Estate Mills	73.7788	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$134,627,243	\$134,627,243
d. Assessed Value	\$46,346,950	\$46,346,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$3,621,569	\$3,621,569
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,621,569	\$3,621,569
(f Total * g)		
i. Base Mills Subject to Index	73.7788	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.95299%	88.95299%
k. Tax Levy Needed	\$3,604,070	\$3,604,070
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>77.7628</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,604,069	\$3,604,069
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,268,925
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,907,807
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,907,807</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$335,144</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$3,242,951</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,604,070</b>	
	<b>Mercer</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	77.7628	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,604,069	\$3,604,069
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$3,904.00	
Number of Homestead/Farmstead Properties	1104	1104
Median Assessed Value of Homestead Properties		\$12,900

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Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,907,807</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$335,144</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,242,951</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,604,070</b>

<b>Mercer</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$335,144	Lowering RE Tax Rate	\$0		\$335,144
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$335,144</b>

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	46,346,950	77.7628	3,604,069			88.95299%	
<b>Totals:</b>	<b>46,346,950</b>		<b>3,604,069</b>	335,144 =	3,268,925 X	88.95299% =	2,907,807

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		3,282
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	2,237
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	2,759
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,471
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 18,467 18,467**

	<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%	285,001	285,001
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 285,001 285,001**

**Total Act 511, Current Taxes 303,468**

<b>Act 511 Tax Limit --&gt;</b>	<b>134,627,243 X</b>	<b>12</b>	<b>1,615,527</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Mercer	73.7788	77.7628	5.40%	Yes	5.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.4%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,856,410
1200 Special Programs - Elementary / Secondary	3,984,159
1300 Vocational Education	437,206
1400 Other Instructional Programs - Elementary / Secondary	327,339
<b>Total Instruction</b>	<b>\$15,605,114</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	366,517
2200 Support Services - Instructional Staff	1,871,883
2300 Support Services - Administration	1,323,668
2400 Support Services - Pupil Health	178,420
2500 Support Services - Business	909,582
2600 Operation and Maintenance of Plant Services	2,665,298
2700 Student Transportation Services	357,533
<b>Total Support Services</b>	<b>\$7,672,901</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	559,103
3300 Community Services	471,054
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,030,157</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,406,548
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,406,548</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,714,720</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,088,924
200 Personnel Services - Employee Benefits	3,566,167
300 Purchased Professional and Technical Services	324,059
400 Purchased Property Services	21,400
500 Other Purchased Services	970,152
600 Supplies	540,233
700 Property	325,150
800 Other Objects	20,325
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,856,410</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,258,729
200 Personnel Services - Employee Benefits	966,804
300 Purchased Professional and Technical Services	294,455
500 Other Purchased Services	1,369,106
600 Supplies	85,750
700 Property	7,300
800 Other Objects	2,015
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,984,159</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	137,617
200 Personnel Services - Employee Benefits	97,609
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	179,880
600 Supplies	6,800
800 Other Objects	300
<b>Total Vocational Education</b>	<b>\$437,206</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	42,968
200 Personnel Services - Employee Benefits	31,221
300 Purchased Professional and Technical Services	36,650
500 Other Purchased Services	215,600
600 Supplies	700
800 Other Objects	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$327,339</b>
<b>Total Instruction</b>	<b>\$15,605,114</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	196,513
200 Personnel Services - Employee Benefits	157,954
500 Other Purchased Services	6,050
600 Supplies	4,900
800 Other Objects	1,100

## 2022-2023 Final General Fund Budget

LEA : 104432503 Farrell Area SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$366,517</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	387,318
200 Personnel Services - Employee Benefits	284,299
300 Purchased Professional and Technical Services	221,389
400 Purchased Property Services	355,726
500 Other Purchased Services	50,414
600 Supplies	207,437
700 Property	326,000
800 Other Objects	39,300
<b>Total Support Services - Instructional Staff</b>	<b>\$1,871,883</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	591,646
200 Personnel Services - Employee Benefits	394,549
300 Purchased Professional and Technical Services	241,378
400 Purchased Property Services	2,600
500 Other Purchased Services	60,920
600 Supplies	9,450
700 Property	5,500
800 Other Objects	17,625
<b>Total Support Services - Administration</b>	<b>\$1,323,668</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	97,827
200 Personnel Services - Employee Benefits	70,893
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	300
500 Other Purchased Services	400
600 Supplies	3,800
700 Property	3,700
<b>Total Support Services - Pupil Health</b>	<b>\$178,420</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	258,163
200 Personnel Services - Employee Benefits	357,292
300 Purchased Professional and Technical Services	76,100
500 Other Purchased Services	194,147
600 Supplies	5,580
700 Property	1,000
800 Other Objects	17,300
<b>Total Support Services - Business</b>	<b>\$909,582</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	895,817
200 Personnel Services - Employee Benefits	627,810
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	527,250
500 Other Purchased Services	84,071

<u>Description</u>	<u>Amount</u>
600 Supplies	184,350
700 Property	298,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,665,298</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	117,336
200 Personnel Services - Employee Benefits	52,697
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	21,500
500 Other Purchased Services	141,500
600 Supplies	22,500
<b>Total Student Transportation Services</b>	<b>\$357,533</b>
<b>Total Support Services</b>	<b>\$7,672,901</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	212,633
200 Personnel Services - Employee Benefits	102,558
300 Purchased Professional and Technical Services	55,279
400 Purchased Property Services	20,770
500 Other Purchased Services	39,288
600 Supplies	16,575
700 Property	94,520
800 Other Objects	17,480
<b>Total Student Activities</b>	<b>\$559,103</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	248,551
200 Personnel Services - Employee Benefits	141,879
300 Purchased Professional and Technical Services	17,424
500 Other Purchased Services	28,650
600 Supplies	31,000
700 Property	2,500
800 Other Objects	1,050
<b>Total Community Services</b>	<b>\$471,054</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,030,157</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	578,900
900 Other Uses of Funds	827,648
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,406,548</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,406,548</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,714,720</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	5,575,000	5,130,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,660	990
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	955,000	205,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	212,500	206,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	148,000	148,425
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	20,600	18,800
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,912,760</b>	<b>\$5,709,215</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,912,760</b>	<b>\$5,709,215</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

<b>General Fund</b>		
0510 Bonds Payable	21,103,812	20,276,545
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	329,500	342,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,325,000	2,406,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$23,758,312</b>	<b>\$23,025,445</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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$23,758,312</b>	<b>\$23,025,445</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	718,200	712,450
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>\$718,200</b>	<b>\$712,450</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$24,476,512</b>	<b>\$23,737,895</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	136,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,104,766
0850 Unassigned Fund Balance	575,258
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,680,024</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,816,524</b>
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