

FINAL GENERAL FUND BUDGET

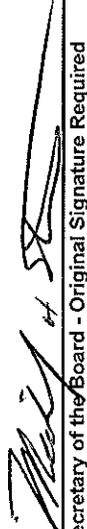
Fiscal Year 2022-2023

General Fund Budget Approval

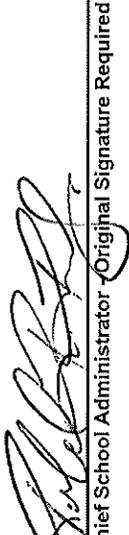
Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6/20/22
Date


Secretary of the Board - Original Signature Required

6/20/2022
Date


Chief School Administrator - Original Signature Required

6/20/22
Date

Michael H Stabile
Contact Person

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Extn :30 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 : 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%

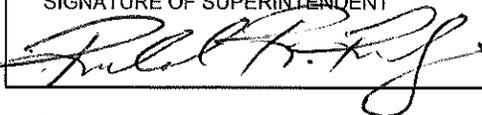
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes No

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 6-887(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. Lengel</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

<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	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		<u>\$1,100,000</u>
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		<u>\$21,240,365</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,340,365</u>

	<u>Amount</u>
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:	Rate	
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

2021-22 Data		
a. Assessed Value	\$99,266,030	\$99,266,030
b. Real Estate Mills	64.5000	
I. 2022-23 Data		
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	\$6,402,659	\$6,402,659
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,402,659	\$6,402,659
(f Total * g)		
i. Base Mills Subject to Index	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%	91.51409%
k. Tax Levy Needed	\$6,569,962	\$6,569,962
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	66.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,569,962	\$6,569,962
(I / 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:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,544,298
Amount of Tax Relief for Homestead Exclusions	<u>\$511,553</u>
Total Approx. Tax Revenue:	\$6,055,851
Approx. Tax Levy for Tax Rate Calculation:	\$6,569,962

	Mercer	Total
<hr/>		
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
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	\$3,038.00	
Number of Homestead/Farmstead Properties	2571	2571
Median Assessed Value of Homestead Properties		\$19,200

Act 1 Index (current): 4.5%

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

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

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	99,544,880	66.0000	6,569,962			91.51409%	
Totals:	99,544,880		6,569,962	511,553 =	6,058,409 X	91.51409% =	5,544,298

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		24,000
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	28,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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 53,000 44,000

	<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%	880,000	880,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	95,000	95,000
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 975,000 975,000

Total Act 511, Current Taxes 1,019,000

Act 511 Tax Limit -->	511,733,841 X	12	6,140,806
	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	64.5000	66.0000	2.33%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
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%				

LEA : 104435003 Mercer Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
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
Total Instruction	\$10,643,979
2000 Support Services	
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
Total Support Services	\$5,613,231
3000 Operation of Non-Instructional Services	
3200 Student Activities	725,507
Total Operation of Non-Instructional Services	\$725,507
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,244,992
Total Facilities Acquisition, Construction and Improvement Services	\$2,244,992
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,665,631
5900 Budgetary Reserve	395,000
Total Other Expenditures and Financing Uses	\$2,060,631
Total Estimated Expenditures and Other Financing Uses	\$21,288,340

2022-2023 Final General Fund Budget

LEA : 104435003 Mercer Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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
Total Regular Programs - Elementary / Secondary	\$7,611,435
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$2,428,020
1300 <u>Vocational Education</u>	
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
Total Vocational Education	\$601,374
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	1,000
500 Other Purchased Services	500
600 Supplies	450
Total Other Instructional Programs - Elementary / Secondary	\$3,150
Total Instruction	\$10,643,979
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$539,236
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
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
Total Support Services - Instructional Staff	\$380,027
2300 Support Services - Administration	
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
Total Support Services - Administration	\$1,673,203
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$267,720
2500 Support Services - Business	
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
Total Support Services - Business	\$254,691
2600 Operation and Maintenance of Plant Services	
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

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,280,847
2700 <u>Student Transportation Services</u>	
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
Total Student Transportation Services	\$1,204,007
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,500
Total Other Support Services	\$13,500
Total Support Services	\$5,613,231
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
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
Total Student Activities	\$725,507
Total Operation of Non-Instructional Services	\$725,507
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	2,244,992
Total Facilities Acquisition, Construction and Improvement Services	\$2,244,992
Total Facilities Acquisition, Construction and Improvement Services	\$2,244,992
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	368,536
900 Other Uses of Funds	1,297,095
Total Debt Service / Other Expenditures and Financing Uses	\$1,665,631
5900 <u>Budgetary Reserve</u>	
800 Other Objects	395,000
Total Budgetary Reserve	\$395,000
Total Other Expenditures and Financing Uses	\$2,060,631
TOTAL EXPENDITURES	\$21,288,340

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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		
Total Cash and Short-Term Investments	\$2,182,000	\$2,002,000

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$2,182,000	\$2,002,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
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		
Total General Fund	\$15,452,074	\$14,255,060

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

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

<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 Permanent Fund		
Total Long-Term Indebtedness	\$15,452,074	\$14,255,060

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	\$15,452,074	\$14,255,060
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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
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,052,025
5900 Budgetary Reserve	395,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,573,025