

PROPOSED VERSION

**PRELIMINARY GENERAL FUND BUDGET****Fiscal Year 2022-2023****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Barbara Markowitz

(267)893-2077

Extn :

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**Contact Person**

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**Telephone**

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**Extension**

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bmarkowitz@cbsd.org

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**Email Address**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	This amount represents approximately 3.5% of the 22-23 budget, well below the 8% limitation. This amount will cover less than one month's expenses for the school district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents funds for future healthcare and prescription costs and the deferral of future real estate tax increases.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	179,454
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,795,262
0850 Unassigned Fund Balance	21,988,177
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,783,439</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	279,941,216
7000 Revenue from State Sources	69,220,682
8000 Revenue from Federal Sources	2,221,281
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$351,383,179</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$384,166,618</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	235,207,083
6112 Interim Real Estate Taxes	2,020,717
6113 Public Utility Realty Taxes	252,500
6150 Current Act 511 Taxes - Proportional Assessments	32,614,764
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,797,500
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	333,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,562,459
6910 Rentals	25,250
6920 Contributions and Donations from Private Sources	151,500
6940 Tuition from Patrons	691,850
6980 Revenue from Community Services Activities	2,978,743
6990 Refunds and Other Miscellaneous Revenue	55,550
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$279,941,216</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	18,750,000
7112 Basic Education Funding-Social Security	6,602,713
7160 Tuition for Orphans Subsidy	126,250
7271 Special Education funds for School-Aged Pupils	7,310,000
7311 Pupil Transportation Subsidy	2,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	58,214
7330 Health Services (Medical, Dental, Nurse, Act 25)	358,550
7505 Ready to Learn Block Grant	1,024,042
7820 State Share of Retirement Contributions	31,640,913
<b>REVENUE FROM STATE SOURCES</b>	<b>\$69,220,682</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	711,056
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	304,800
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	87,647
8517 NCLB, Title IV - 21St Century Schools	73,338
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,440
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,221,281</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>351,383,179</b>

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

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Act 1 Index (current): 3.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$235,207,083	
Amount of Tax Relief for Homestead Exclusions		\$0	
Total Approx. Tax Revenue:		\$235,207,083	
Approx. Tax Levy for Tax Rate Calculation:		\$238,684,719	
		Bucks	Total
<hr/>			
2021-22 Data			
a. Assessed Value		\$1,886,610,030	\$1,886,610,030
b. Real Estate Mills		125.9600	
I. 2022-23 Data			
c. 2020 STEB Market Value		\$16,925,415,263	\$16,925,415,263
d. Assessed Value		\$1,894,924,730	\$1,894,924,730
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy		\$237,637,399	\$237,637,399
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy		\$237,637,399	\$237,637,399
(f Total * g)			
i. Base Mills Subject to Index		125.9600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		98.54300%	98.54300%
k. Tax Levy Needed		\$238,684,719	\$238,684,719
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate		125.9600	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$238,684,719	\$238,684,719
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$238,684,719
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$235,207,083
(n * Est. Pct. Collection)			

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

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$235,207,083

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$235,207,083

Approx. Tax Levy for Tax Rate Calculation:

\$238,684,719

Bucks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	130.2426	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$246,799,924	\$246,799,924
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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

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Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$235,207,083
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$235,207,083
Approx. Tax Levy for Tax Rate Calculation:	\$238,684,719
	Bucks
	Total

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



CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Bucks	1,894,924,730	125.9600	238,684,719			98.54300%		
<b>Totals:</b>		<b>1,894,924,730</b>	<b>238,684,719</b>	-	0 =	238,684,719 X	98.54300% = 235,207,083	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>0</b>	<b>0</b>	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	27,564,764	27,564,764	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	5,050,000	5,050,000	
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	
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>32,614,764</b>	<b>32,614,764</b>	
<b>Total Act 511, Current Taxes</b>							<b>32,614,764</b>	
				<b>Act 511 Tax Limit --&gt;</b>	<b>16,925,415,263 X</b>	<b>12</b>	<b>203,104,983</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(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>									
	Bucks	125.9600	125.9600	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	167,028,140
1200 Special Programs - Elementary / Secondary	50,239,830
1300 Vocational Education	5,432,520
1400 Other Instructional Programs - Elementary / Secondary	2,311,997
1500 Nonpublic School Programs	26,830
<b>Total Instruction</b>	<b>\$225,039,317</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	15,543,024
2200 Support Services - Instructional Staff	14,416,003
2300 Support Services - Administration	17,315,707
2400 Support Services - Pupil Health	4,541,342
2500 Support Services - Business	1,864,075
2600 Operation and Maintenance of Plant Services	27,397,699
2700 Student Transportation Services	23,167,170
2800 Support Services - Central	5,030,550
2900 Other Support Services	234,600
<b>Total Support Services</b>	<b>\$109,510,170</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	6,180,895
3300 Community Services	4,173,144
<b>Total Operation of Non-Instructional Services</b>	<b>\$10,354,039</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,894,250
5200 Interfund Transfers - Out	12,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,894,250</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$360,797,776</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	98,176,731
200 Personnel Services - Employee Benefits	61,798,478
300 Purchased Professional and Technical Services	75,985
400 Purchased Property Services	912,152
500 Other Purchased Services	1,834,660
600 Supplies	3,995,734
700 Property	198,671
800 Other Objects	35,729
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$167,028,140</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,723,451
200 Personnel Services - Employee Benefits	16,048,939
300 Purchased Professional and Technical Services	4,760,478
400 Purchased Property Services	1,785
500 Other Purchased Services	3,441,963
600 Supplies	259,940
800 Other Objects	3,274
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$50,239,830</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	5,432,520
<b>Total Vocational Education</b>	<b>\$5,432,520</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	959,836
200 Personnel Services - Employee Benefits	599,212
300 Purchased Professional and Technical Services	151,761
500 Other Purchased Services	601,188
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,311,997</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	4,490
500 Other Purchased Services	18,009
600 Supplies	4,331
<b>Total Nonpublic School Programs</b>	<b>\$26,830</b>
<b>Total Instruction</b>	<b>\$225,039,317</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	9,335,822
200 Personnel Services - Employee Benefits	5,830,921
300 Purchased Professional and Technical Services	284,581
400 Purchased Property Services	1,020
500 Other Purchased Services	11,373
600 Supplies	77,936
800 Other Objects	1,371

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Description	Amount
Total Support Services - Students	\$15,543,024
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	7,759,981
200 Personnel Services - Employee Benefits	5,094,566
300 Purchased Professional and Technical Services	412,149
400 Purchased Property Services	55,845
500 Other Purchased Services	131,360
600 Supplies	940,075
700 Property	18,801
800 Other Objects	3,226
Total Support Services - Instructional Staff	\$14,416,003
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	9,192,788
200 Personnel Services - Employee Benefits	5,964,822
300 Purchased Professional and Technical Services	1,284,180
400 Purchased Property Services	27,030
500 Other Purchased Services	336,753
600 Supplies	440,576
700 Property	15,300
800 Other Objects	54,258
Total Support Services - Administration	\$17,315,707
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,702,061
200 Personnel Services - Employee Benefits	1,687,320
300 Purchased Professional and Technical Services	60,285
400 Purchased Property Services	459
500 Other Purchased Services	1,020
600 Supplies	85,301
800 Other Objects	4,896
Total Support Services - Pupil Health	\$4,541,342
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,081,634
200 Personnel Services - Employee Benefits	673,403
300 Purchased Professional and Technical Services	69,819
400 Purchased Property Services	3,570
500 Other Purchased Services	14,790
600 Supplies	17,850
800 Other Objects	3,009
Total Support Services - Business	\$1,864,075
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	10,730,979
200 Personnel Services - Employee Benefits	6,924,293
300 Purchased Professional and Technical Services	483,480
400 Purchased Property Services	3,071,759
500 Other Purchased Services	868,092

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Description	Amount
600 Supplies	5,166,759
700 Property	147,900
800 Other Objects	4,437
Total Operation and Maintenance of Plant Services	\$27,397,699
2700 Student Transportation Services	
100 Personnel Services - Salaries	6,393,442
200 Personnel Services - Employee Benefits	4,008,211
300 Purchased Professional and Technical Services	11,118
400 Purchased Property Services	121,380
500 Other Purchased Services	11,656,165
600 Supplies	945,438
700 Property	30,600
800 Other Objects	816
Total Student Transportation Services	\$23,167,170
2800 Support Services - Central	
100 Personnel Services - Salaries	1,581,740
200 Personnel Services - Employee Benefits	948,240
300 Purchased Professional and Technical Services	526,783
400 Purchased Property Services	1,143,129
500 Other Purchased Services	667,317
600 Supplies	161,261
800 Other Objects	2,080
Total Support Services - Central	\$5,030,550
2900 Other Support Services	
500 Other Purchased Services	234,600
Total Other Support Services	\$234,600
Total Support Services	\$109,510,170
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,963,792
200 Personnel Services - Employee Benefits	1,917,081
300 Purchased Professional and Technical Services	659,158
500 Other Purchased Services	148,838
600 Supplies	425,327
700 Property	31,789
800 Other Objects	34,910
Total Student Activities	\$6,180,895
3300 Community Services	
100 Personnel Services - Salaries	2,298,513
200 Personnel Services - Employee Benefits	1,430,992
300 Purchased Professional and Technical Services	75,546
400 Purchased Property Services	8,160
500 Other Purchased Services	35,292
600 Supplies	324,641

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<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$4,173,144</b>
<b>Total   Operation of Non-Instructional Services</b>	<b>\$10,354,039</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	374,250
900 Other Uses of Funds	3,520,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,894,250</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	12,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$12,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,894,250</b>
<b>TOTAL EXPENDITURES</b>	<b>\$360,797,776</b>

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**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	60,905,000	60,905,000
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	35,700,000	35,700,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$96,605,000</b>	<b>\$96,605,000</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



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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$96,605,000	\$96,605,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	8,230,000	4,710,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,915,668	1,855,668
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$10,145,668</b>	<b>\$6,565,668</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$10,145,668</b>	<b>\$6,565,668</b>

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$10,145,668</b>	<b>\$6,565,668</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	179,454
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,795,262
0850 Unassigned Fund Balance	12,573,580
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,368,842

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,548,296
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