


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6-14-2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/14/2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/14/2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6.20.22  
\_\_\_\_\_  
Date

Barbara Markowitz

(267)893-2077

Extn :

Contact Person

Telephone

Extension

bmarkowitz@cbsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Central Bucks SD	Bucks	122092102

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	\$364212511
Ending Unassigned Fund Balance	\$28772788
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.89%

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 <u>6.22.22</u>
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

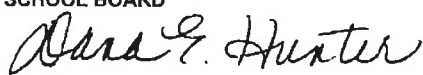
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Central Bucks SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122092102
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-10-2022
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 amount represents approximately 7.89% of the 22/23 budget, which is within 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.

<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	236,077	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	17,795,262	
0850 Unassigned Fund Balance	25,758,573	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<u><b>\$43,553,835</b></u>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	280,719,411	
7000 Revenue from State Sources	77,435,392	
8000 Revenue from Federal Sources	6,057,708	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<u><b>\$364,212,511</b></u>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<u><b>\$407,766,346</b></u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	229,891,989
6112 Interim Real Estate Taxes	1,554,455
6113 Public Utility Realty Taxes	252,000
6150 Current Act 511 Taxes - Proportional Assessments	37,312,670
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,800,000
6500 Earnings on Investments	1,188,413
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,460,066
6910 Rentals	42,288
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	700,000
6980 Revenue from Community Services Activities	3,962,530
6990 Refunds and Other Miscellaneous Revenue	55,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$280,719,411</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	19,618,290
7112 Basic Education Funding-Social Security	6,592,410
7160 Tuition for Orphans Subsidy	135,000
7271 Special Education funds for School-Aged Pupils	7,411,231
7311 Pupil Transportation Subsidy	2,442,475
7312 Nonpublic and Charter School Pupil Transportation Subsidy	660,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	569,294
7330 Health Services (Medical, Dental, Nurse, Act 25)	355,000
7340 State Property Tax Reduction Allocation	7,605,998
7505 Ready to Learn Block Grant	1,024,042
7820 State Share of Retirement Contributions	31,021,652
<b>REVENUE FROM STATE SOURCES</b>	<b>\$77,435,392</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	700,025
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	297,551
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	80,783
8517 NCLB, Title IV - 21st Century Schools	72,655
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,562,694
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,300,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$6,057,708</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>364,212,511</b>

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$229,891,989

Amount of Tax Relief for Homestead Exclusions \$7,605,998

Total Approx. Tax Revenue: \$237,497,987

Approx. Tax Levy for Tax Rate Calculation: \$242,580,965

Bucks

Total

**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	\$1,897,535,710	\$1,897,535,710
e. Assessed Value of New Constr/ Renov	\$0	\$0

**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		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.83680%	97.83680%
k. Tax Levy Needed	\$242,580,965	\$242,580,965
(Approx. Tax Levy * g)		

**I. 2022-23 Real Estate Tax Rate 127.8400**

(k / d \* 1000)

m. Tax Levy Generated by Mills	\$242,580,965	\$242,580,965
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$234,974,967
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$229,891,989
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$229,891,989

Amount of Tax Relief for Homestead Exclusions \$7,605,998

Total Approx. Tax Revenue: \$237,497,987

Approx. Tax Levy for Tax Rate Calculation: \$242,580,965

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)	\$247,139,984	\$247,139,984
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	\$2,043.00	
Number of Homestead/Farmstead Properties	29545	29545
Median Assessed Value of Homestead Properties		\$38,060

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$229,891,989
Amount of Tax Relief for Homestead Exclusions	\$7,605,998
Total Approx. Tax Revenue:	\$237,497,987
Approx. Tax Levy for Tax Rate Calculation:	\$242,580,965
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,605,998	Lowering RE Tax Rate	\$0	\$7,605,998
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$7,605,998

CODE6111 Current Real Estate Taxes

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Bucks	1,897,535,710	127.8400	242,580,965			97.83680%	
<b>Totals:</b>	<b>1,897,535,710</b>		<b>242,580,965</b>	-	7,605,998 =	234,974,967 X	97.83680% = 229,891,989

	<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>
6141 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0
6142 <u>Current Act 511 Occupation Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</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>
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	29,812,670
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	7,500,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes-- Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>37,312,670</b>
<b>Total Act 511, Current Taxes</b>			<b>37,312,670</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	127.8400	1.50%	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	161,890,569
1200 Special Programs - Elementary / Secondary	56,498,481
1300 Vocational Education	5,305,810
1400 Other Instructional Programs - Elementary / Secondary	3,294,325
1500 Nonpublic School Programs	23,650
<b>Total Instruction</b>	<b>\$227,012,835</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	16,037,212
2200 Support Services - Instructional Staff	15,689,159
2300 Support Services - Administration	18,810,786
2400 Support Services - Pupil Health	2,681,728
2500 Support Services - Business	1,849,287
2600 Operation and Maintenance of Plant Services	28,099,621
2700 Student Transportation Services	25,077,819
2800 Support Services - Central	4,729,276
2900 Other Support Services	225,576
<b>Total Support Services</b>	<b>\$113,200,464</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	5,616,551
3300 Community Services	3,665,159
<b>Total Operation of Non-Instructional Services</b>	<b>\$9,281,710</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,894,250
5200 Interfund Transfers - Out	10,823,252
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,717,502</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$364,212,511</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	97,936,747
200 Personnel Services - Employee Benefits	56,981,083
300 Purchased Professional and Technical Services	109,105
400 Purchased Property Services	909,318
500 Other Purchased Services	2,331,420
600 Supplies	3,269,713
700 Property	321,774
800 Other Objects	31,409
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$161,890,569</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,942,914
200 Personnel Services - Employee Benefits	20,185,987
300 Purchased Professional and Technical Services	5,063,604
400 Purchased Property Services	1,250
500 Other Purchased Services	3,607,677
600 Supplies	693,265
800 Other Objects	3,784
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$56,498,481</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	5,305,810
<b>Total Vocational Education</b>	<b>\$5,305,810</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,312,629
200 Personnel Services - Employee Benefits	882,571
300 Purchased Professional and Technical Services	132,010
500 Other Purchased Services	965,115
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,294,325</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,749
500 Other Purchased Services	17,656
600 Supplies	4,245
<b>Total Nonpublic School Programs</b>	<b>\$23,650</b>
<b>Total Instruction</b>	<b>\$227,012,835</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	9,599,251
200 Personnel Services - Employee Benefits	6,079,337
300 Purchased Professional and Technical Services	235,605
400 Purchased Property Services	1,000
500 Other Purchased Services	5,925
600 Supplies	113,981

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,113
<b>Total Support Services - Students</b>	<b>\$16,037,212</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	8,703,262
200 Personnel Services - Employee Benefits	5,017,065
300 Purchased Professional and Technical Services	623,469
400 Purchased Property Services	54,750
500 Other Purchased Services	133,549
600 Supplies	1,117,819
700 Property	36,590
800 Other Objects	2,655
<b>Total Support Services - Instructional Staff</b>	<b>\$15,689,159</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	10,187,665
200 Personnel Services - Employee Benefits	6,203,755
300 Purchased Professional and Technical Services	1,320,800
400 Purchased Property Services	27,000
500 Other Purchased Services	565,105
600 Supplies	439,022
700 Property	12,420
800 Other Objects	55,019
<b>Total Support Services - Administration</b>	<b>\$18,810,786</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,415,830
200 Personnel Services - Employee Benefits	1,135,602
300 Purchased Professional and Technical Services	56,163
400 Purchased Property Services	450
500 Other Purchased Services	600
600 Supplies	69,083
800 Other Objects	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,681,728</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,048,794
200 Personnel Services - Employee Benefits	661,843
300 Purchased Professional and Technical Services	82,550
400 Purchased Property Services	3,500
500 Other Purchased Services	17,000
600 Supplies	22,000
700 Property	11,000
800 Other Objects	2,600
<b>Total Support Services - Business</b>	<b>\$1,849,287</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	10,661,117
200 Personnel Services - Employee Benefits	6,921,367
300 Purchased Professional and Technical Services	504,008

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,594,098
500 Other Purchased Services	669,181
600 Supplies	5,551,900
700 Property	193,000
800 Other Objects	4,950
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$28,099,621</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	6,145,324
200 Personnel Services - Employee Benefits	4,828,540
300 Purchased Professional and Technical Services	11,800
400 Purchased Property Services	137,700
500 Other Purchased Services	12,741,455
600 Supplies	1,202,200
700 Property	10,000
800 Other Objects	800
<b>Total Student Transportation Services</b>	<b>\$25,077,819</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,439,937
200 Personnel Services - Employee Benefits	886,805
300 Purchased Professional and Technical Services	530,676
400 Purchased Property Services	1,061,715
500 Other Purchased Services	715,362
600 Supplies	83,350
800 Other Objects	11,431
<b>Total Support Services - Central</b>	<b>\$4,729,276</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	225,576
<b>Total Other Support Services</b>	<b>\$225,576</b>
<b>Total Support Services</b>	<b>\$113,200,464</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	2,848,491
200 Personnel Services - Employee Benefits	1,351,111
300 Purchased Professional and Technical Services	790,701
500 Other Purchased Services	60,200
600 Supplies	531,823
800 Other Objects	34,225
<b>Total Student Activities</b>	<b>\$5,616,551</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	2,201,561
200 Personnel Services - Employee Benefits	1,032,586
300 Purchased Professional and Technical Services	67,963
400 Purchased Property Services	5,300
500 Other Purchased Services	31,450



<u>Description</u>	<u>Amount</u>
600 Supplies	326,299
<b>Total Community Services</b>	<b>\$3,665,159</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$9,281,710</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</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 Interfund Transfers - Out</b>	
900 Other Uses of Funds	10,823,252
<b>Total Interfund Transfers - Out</b>	<b>\$10,823,252</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,717,502</b>
<b>TOTAL EXPENDITURES</b>	<b>\$364,212,511</b>

**Cash and Short-Term Investments****06/30/2022 Estimate****06/30/2023 Projection**

General Fund	47,855,527	45,000,000
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	35,850,255	32,100,255
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments****\$83,705,782****\$77,100,255****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

<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		\$83,705,782	\$77,100,255

**Long-Term Indebtedness****06/30/2022 Estimate****06/30/2023 Projection****General Fund**

0510 Bonds Payable	7,485,000	3,894,250
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,975,668	1,975,668
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total General Fund****\$9,460,668****\$5,869,918****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	\$9,460,668	\$5,869,918



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	\$9,460,668	\$5,869,918
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	90,786	181,600
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$90,786</b>	<b>\$181,600</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$90,786</b>	<b>\$181,600</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 Regular Programs - Elementary / Secondary</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 Special Programs - Elementary / Secondary</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 Vocational Education</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 Other Instructional Programs - Elementary / Secondary</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	90,786	181,600
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$90,786</b>	<b>\$181,600</b>
<b>1500 Nonpublic School Programs</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$90,786</b>	<b>\$181,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$90,786</b>	<b>\$181,600</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$67,073	\$134,167
TOTAL REVENUES	\$67,073	\$134,167

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	67,073	134,167
Total Revenue from Local Sources	\$67,073	\$134,167
TOTAL REVENUES	\$67,073	\$134,167

Account Description	Amounts
0810 Nonspendable Fund Balance	236,077
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	14,781,047
0850 Unassigned Fund Balance	28,772,788
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$43,553,835
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$43,789,912