

PROPOSED VERSION

PRELIMINARY 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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Barbara Markowitz

(267)893-2077

Extn :

Contact Person

Telephone

Extension

bmarkowitz@cbsd.org

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.

<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	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>

Amount

REVENUE FROM LOCAL SOURCES

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

REVENUE FROM LOCAL SOURCES \$279,941,216

REVENUE FROM STATE SOURCES

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

REVENUE FROM STATE SOURCES \$69,220,682

REVENUE FROM FEDERAL SOURCES

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

Amount

REVENUE FROM FEDERAL SOURCES

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

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
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	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)		
III. 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	\$0
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 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>	
Bucks	1,894,924,730	125.9600	238,684,719			98.54300%		
Totals:	1,894,924,730		238,684,719	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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 0 0

	<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%	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

Total Current Act 511 Taxes-- Proportional Assessments 32,614,764 32,614,764

Total Act 511, Current Taxes 32,614,764

Act 511 Tax Limit -->	16,925,415,263 X	12	203,104,983
	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> 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>
1000 Instruction	
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
Total Instruction	\$225,039,317
2000 Support Services	
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
Total Support Services	\$109,510,170
3000 Operation of Non-Instructional Services	
3200 Student Activities	6,180,895
3300 Community Services	4,173,144
Total Operation of Non-Instructional Services	\$10,354,039
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,894,250
5200 Interfund Transfers - Out	12,000,000
Total Other Expenditures and Financing Uses	\$15,894,250
Total Estimated Expenditures and Other Financing Uses	\$360,797,776

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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
Total Regular Programs - Elementary / Secondary	\$167,028,140
1200 Special Programs - Elementary / Secondary	
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
Total Special Programs - Elementary / Secondary	\$50,239,830
1300 Vocational Education	
500 Other Purchased Services	5,432,520
Total Vocational Education	\$5,432,520
1400 Other Instructional Programs - Elementary / Secondary	
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
Total Other Instructional Programs - Elementary / Secondary	\$2,311,997
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	4,490
500 Other Purchased Services	18,009
600 Supplies	4,331
Total Nonpublic School Programs	\$26,830
Total Instruction	\$225,039,317
2000 Support Services	
2100 Support Services - Students	
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

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$15,543,024
2200 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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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<u>Description</u>	<u>Amount</u>
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

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

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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		
Total Cash and Short-Term Investments	\$96,605,000	\$96,605,000

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

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>
General Fund		
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		
Total General Fund	\$10,145,668	\$6,565,668

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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- 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>
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- 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	\$10,145,668	\$6,565,668

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	\$10,145,668	\$6,565,668
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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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