

FINAL GENERAL FUND BUDGET

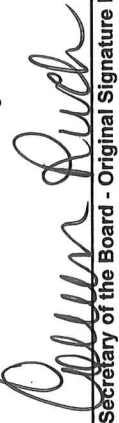
Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6/14/2022
Date


Secretary of the Board - Original Signature Required

6/14/2022
Date


Chief School Administrator - Original Signature Required

6/20/22
Date

Thomas E Greenwood

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Centennial SD	COUNTY : Bucks	AUN : 122092002
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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	\$133836714
Ending Unassigned Fund Balance	\$10229399
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.64%

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 6/23/22
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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 6-687(a)(1)

(03/2006)

School District Name : Centennial SD	County : Bucks	AUN Number : 122092002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/26/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unanticipated expenditures
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.	Permitted by Statute
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District recognizes that PSERS rates will continue to climb, albeit at a slower rate, and that we must be prepared for that challenge. The committed Fund Balance is made up of an Employer retirement rate stabilization and debt service.

<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	
0820 Restricted Fund Balance	5,151,840
0830 Committed Fund Balance	4,803,031
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,077,261
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,880,292</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	96,838,659
7000 Revenue from State Sources	33,764,065
8000 Revenue from Federal Sources	3,081,852
9000 Other Financing Sources	152,138
Total Estimated Revenues And Other Financing Sources	<u>\$133,836,714</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$148,717,006</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	81,662,927
6112 Interim Real Estate Taxes	458,907
6113 Public Utility Realty Taxes	79,281
6114 Payments in Lieu of Current Taxes - State / Local	1,800,399
6140 Current Act 511 Taxes - Flat Rate Assessments	124,964
6150 Current Act 511 Taxes - Proportional Assessments	9,790,480
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,477,524
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	64,791
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,125,000
6910 Rentals	154,386
6940 Tuition from Patrons	25,000

REVENUE FROM LOCAL SOURCES \$96,838,659

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,813,006
7112 Basic Education Funding-Social Security	2,275,920
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	3,234,048
7311 Pupil Transportation Subsidy	479,543
7312 Nonpublic and Charter School Pupil Transportation Subsidy	394,664
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	912,261
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	2,534,197
7505 Ready to Learn Block Grant	380,367
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7820 State Share of Retirement Contributions	10,490,059

REVENUE FROM STATE SOURCES \$33,764,065

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	649,417
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	109,792
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,862
8517 NCLB, Title IV - 21st Century Schools	23,119
8742 Governor's Emergency Education Relief Fund (GEER)	29,587
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	499,211

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,144,634
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	497,369
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	53,861

REVENUE FROM FEDERAL SOURCES \$3,081,852

OTHER FINANCING SOURCES

9320 Special Revenue Fund Transfers	152,138
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OTHER FINANCING SOURCES \$152,138

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 133,836,714

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$81,662,927	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,534,197</u>	
Total Approx. Tax Revenue:	\$84,197,124	
Approx. Tax Levy for Tax Rate Calculation:	\$87,378,796	

	Bucks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$560,229,680	\$560,229,680
b. Real Estate Mills	150.6881	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,869,893,345	\$4,869,893,345
d. Assessed Value	\$563,522,940	\$563,522,940
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$84,419,946	\$84,419,946
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$84,419,946	\$84,419,946
(f Total * g)		
i. Base Mills Subject to Index	150.6881	
(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	96.25000%	96.25000%
k. Tax Levy Needed	\$87,378,796	\$87,378,796
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	155.0581	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$87,378,796	\$87,378,796
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$84,844,599
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$81,662,927
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$81,662,927
Amount of Tax Relief for Homestead Exclusions	<u>\$2,534,197</u>
Total Approx. Tax Revenue:	\$84,197,124
Approx. Tax Levy for Tax Rate Calculation:	\$87,378,796

	Rate		Total
<hr/>			
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	155.8114		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$87,803,298		\$87,803,298
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	\$1,414.31		
Number of Homestead/Farmstead Properties	11556		11556
Median Assessed Value of Homestead Properties			\$26,685

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$81,662,927
Amount of Tax Relief for Homestead Exclusions	<u>\$2,534,197</u>
Total Approx. Tax Revenue:	\$84,197,124
Approx. Tax Levy for Tax Rate Calculation:	\$87,378,796
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,534,197	Lowering RE Tax Rate	\$0	\$2,534,197
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,534,197

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	563,522,940	155.0581	87,378,796			96.25000%	
Totals:	563,522,940		87,378,796	- 2,534,197	= 84,844,599	X 96.25000%	= 81,662,927

	<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	\$5.00	\$0.00	124,964
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 **124,964** **124,964**

	<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%	6,400,000	6,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,509,513	1,509,513
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.0000	1,011,076	1,011,076
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.0000	869,891	869,891
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments **9,790,480** **9,790,480**

Total Act 511, Current Taxes **9,915,444**

Act 511 Tax Limit -->	4,869,893,345	X	12	58,438,720
	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	150.6881	155.0581	2.91%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
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%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	3.4%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	56,450,839
1200 Special Programs - Elementary / Secondary	24,469,659
1300 Vocational Education	3,039,918
1400 Other Instructional Programs - Elementary / Secondary	9,200
Total Instruction	\$83,969,616
2000 Support Services	
2100 Support Services - Students	7,109,723
2200 Support Services - Instructional Staff	2,817,274
2300 Support Services - Administration	7,446,935
2400 Support Services - Pupil Health	1,226,870
2500 Support Services - Business	998,424
2600 Operation and Maintenance of Plant Services	8,064,442
2700 Student Transportation Services	5,613,792
2800 Support Services - Central	3,281,205
Total Support Services	\$36,558,665
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,801,119
3300 Community Services	76,414
Total Operation of Non-Instructional Services	\$1,877,533
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,930,900
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$11,430,900
Total Estimated Expenditures and Other Financing Uses	\$133,836,714

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,709,291
200 Personnel Services - Employee Benefits	19,155,937
300 Purchased Professional and Technical Services	877,999
400 Purchased Property Services	276,532
500 Other Purchased Services	1,427,250
600 Supplies	966,232
700 Property	37,133
800 Other Objects	465
Total Regular Programs - Elementary / Secondary	\$56,450,839
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,921,242
200 Personnel Services - Employee Benefits	4,866,296
300 Purchased Professional and Technical Services	6,390,315
400 Purchased Property Services	25,000
500 Other Purchased Services	4,106,177
600 Supplies	159,629
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$24,469,659
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,039,918
Total Vocational Education	\$3,039,918
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	1,600
600 Supplies	7,600
Total Other Instructional Programs - Elementary / Secondary	\$9,200
Total Instruction	\$83,969,616
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,726,126
200 Personnel Services - Employee Benefits	2,084,506
300 Purchased Professional and Technical Services	1,242,861
400 Purchased Property Services	70
500 Other Purchased Services	8,260
600 Supplies	45,400
800 Other Objects	2,500
Total Support Services - Students	\$7,109,723
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	811,449
200 Personnel Services - Employee Benefits	646,911
300 Purchased Professional and Technical Services	208,700
500 Other Purchased Services	12,301
600 Supplies	1,118,250

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	18,000
800 Other Objects	1,663
Total Support Services - Instructional Staff	\$2,817,274
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,544,658
200 Personnel Services - Employee Benefits	2,149,989
300 Purchased Professional and Technical Services	463,254
500 Other Purchased Services	148,270
600 Supplies	64,924
700 Property	12,200
800 Other Objects	63,640
Total Support Services - Administration	\$7,446,935
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	786,616
200 Personnel Services - Employee Benefits	421,504
300 Purchased Professional and Technical Services	7,450
600 Supplies	11,300
Total Support Services - Pupil Health	\$1,226,870
2500 Support Services - Business	
100 Personnel Services - Salaries	469,661
200 Personnel Services - Employee Benefits	279,207
300 Purchased Professional and Technical Services	90,259
400 Purchased Property Services	58,933
500 Other Purchased Services	33,000
600 Supplies	51,327
800 Other Objects	16,037
Total Support Services - Business	\$998,424
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,500,024
200 Personnel Services - Employee Benefits	1,819,328
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	1,456,640
500 Other Purchased Services	513,350
600 Supplies	645,300
700 Property	67,000
800 Other Objects	12,800
Total Operation and Maintenance of Plant Services	\$8,064,442
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,797,390
200 Personnel Services - Employee Benefits	1,234,073
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	38,179
500 Other Purchased Services	836,650
600 Supplies	583,500
700 Property	102,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	10,000
Total Student Transportation Services	\$5,613,792
2800 Support Services - Central	
100 Personnel Services - Salaries	824,559
200 Personnel Services - Employee Benefits	518,830
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	532,506
500 Other Purchased Services	2,500
600 Supplies	474,000
700 Property	917,460
800 Other Objects	850
Total Support Services - Central	\$3,281,205
Total Support Services	\$36,558,665
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	887,360
200 Personnel Services - Employee Benefits	381,627
300 Purchased Professional and Technical Services	100,800
400 Purchased Property Services	29,490
500 Other Purchased Services	167,410
600 Supplies	191,777
700 Property	19,500
800 Other Objects	23,155
Total Student Activities	\$1,801,119
3300 Community Services	
100 Personnel Services - Salaries	46,474
200 Personnel Services - Employee Benefits	29,940
Total Community Services	\$76,414
Total Operation of Non-Instructional Services	\$1,877,533
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,675,900
900 Other Uses of Funds	5,255,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,930,900
5900 Budgetary Reserve	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$11,430,900
TOTAL EXPENDITURES	\$133,836,714

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	21,800,000	21,800,000
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	4,948,447	2,852,981
Other Capital Projects Fund	203,393	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
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	\$27,201,840	\$24,902,981

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	\$27,201,840	\$24,902,981
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	120,290,000	115,325,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,000,000	860,000
0540 Accumulated Compensated Absences	2,362,000	2,360,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	158,000	160,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$123,810,000	\$118,705,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$123,810,000	\$118,705,000

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	\$123,810,000	\$118,705,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	5,151,840
0830 Committed Fund Balance	4,650,893
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,229,399
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,880,292
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,532,132