

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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Christopher McHugh

Contact Person

cmchugh@bbsd.org

Email Address

6/23/22

Date

6/23/22

Date

6/23/22

Date

(215)781-1000

Telephone

Extn :1017

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bristol Borough SD	COUNTY : Bucks	AUN : 122091303
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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	\$26664460
Ending Unassigned Fund Balance	\$980974
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.67%

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 : Bristol Borough SD	County : Bucks	AUN Number : 122091303
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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 6/20/22
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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.	Necessary for Contingencies.

<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	205,944
0820 Restricted Fund Balance	362,106
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	980,974
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$980,974</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,279,968
7000 Revenue from State Sources	12,170,198
8000 Revenue from Federal Sources	2,214,294
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,664,460</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,645,434</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,092,937
6112 Interim Real Estate Taxes	55,450
6113 Public Utility Realty Taxes	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	180,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	480,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	4,500
6910 Rentals	345,081
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$12,279,968
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,882,491
7160 Tuition for Orphans Subsidy	130,000
7271 Special Education funds for School-Aged Pupils	1,075,866
7311 Pupil Transportation Subsidy	92,922
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	254,562
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,160
7340 State Property Tax Reduction Allocation	626,911
7501 PA Accountability Grants	214,151
7810 State Share of Social Security and Medicare Taxes	497,393
7820 State Share of Retirement Contributions	2,368,742
REVENUE FROM STATE SOURCES	\$12,170,198
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	285,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,716
8517 NCLB, Title IV - 21st Century Schools	34,348
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	619,508
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	648,722
REVENUE FROM FEDERAL SOURCES	\$2,214,294
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,664,460

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,092,937	
Amount of Tax Relief for Homestead Exclusions	<u>\$626,911</u>	
Total Approx. Tax Revenue:	\$11,719,848	
Approx. Tax Levy for Tax Rate Calculation:	\$12,206,177	
	Bucks	Total

2021-22 Data		
a. Assessed Value	\$78,022,390	\$78,022,390
b. Real Estate Mills	154.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$599,035,036	\$599,035,036
d. Assessed Value	\$79,260,890	\$79,260,890
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,015,448	\$12,015,448
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,015,448	\$12,015,448
(f Total * g)		
i. Base Mills Subject to Index	154.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80000%	95.80000%
k. Tax Levy Needed	\$12,206,177	\$12,206,177
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	154.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,206,177	\$12,206,177
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,579,266
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,092,937
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,092,937	
Amount of Tax Relief for Homestead Exclusions	<u>\$626,911</u>	
Total Approx. Tax Revenue:	\$11,719,848	
Approx. Tax Levy for Tax Rate Calculation:	\$12,206,177	

Bucks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	161.2380	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,779,867	\$12,779,867
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	\$2,459.00	
Number of Homestead/Farmstead Properties	1655	1655
Median Assessed Value of Homestead Properties		\$16,680

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,092,937
Amount of Tax Relief for Homestead Exclusions	<u>\$626,911</u>
Total Approx. Tax Revenue:	\$11,719,848
Approx. Tax Levy for Tax Rate Calculation:	\$12,206,177
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$626,911	Lowering RE Tax Rate	\$0		\$626,911
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$626,911

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	79,260,890	154.0000	12,206,177			95.80000%	
Totals:	79,260,890		12,206,177	626,911 =	11,579,266 X	95.80000% =	11,092,937

	<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	25,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 25,000 25,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000	180,000
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 180,000 180,000

Total Act 511, Current Taxes 205,000

Act 511 Tax Limit -->	599,035,036 X	12	7,188,420
	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	154.0000	154.0000	0.00%	Yes	4.7%				
	<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	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,371,084
1200 Special Programs - Elementary / Secondary	4,703,654
1300 Vocational Education	963,413
1400 Other Instructional Programs - Elementary / Secondary	1,035,024
Total Instruction	\$18,073,175
2000 Support Services	
2100 Support Services - Students	766,140
2200 Support Services - Instructional Staff	188,777
2300 Support Services - Administration	1,463,000
2400 Support Services - Pupil Health	325,448
2500 Support Services - Business	380,249
2600 Operation and Maintenance of Plant Services	1,639,304
2700 Student Transportation Services	493,801
2800 Support Services - Central	362,583
2900 Other Support Services	4,936
Total Support Services	\$5,624,238
3000 Operation of Non-Instructional Services	
3200 Student Activities	355,587
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$359,587
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	598,730
Total Facilities Acquisition, Construction and Improvement Services	\$598,730
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,008,730
Total Other Expenditures and Financing Uses	\$2,008,730
Total Estimated Expenditures and Other Financing Uses	\$26,664,460

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,962,523
200 Personnel Services - Employee Benefits	3,977,233
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,500
500 Other Purchased Services	1,242,428
600 Supplies	163,300
700 Property	10,000
800 Other Objects	1,100
Total Regular Programs - Elementary / Secondary	\$11,371,084
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,063,703
200 Personnel Services - Employee Benefits	1,333,043
300 Purchased Professional and Technical Services	833,768
500 Other Purchased Services	463,140
600 Supplies	10,000
Total Special Programs - Elementary / Secondary	\$4,703,654
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	60,744
200 Personnel Services - Employee Benefits	53,239
400 Purchased Property Services	2,000
500 Other Purchased Services	845,430
700 Property	2,000
Total Vocational Education	\$963,413
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	340,462
200 Personnel Services - Employee Benefits	246,562
300 Purchased Professional and Technical Services	335,500
500 Other Purchased Services	72,500
600 Supplies	40,000
Total Other Instructional Programs - Elementary / Secondary	\$1,035,024
Total Instruction	\$18,073,175
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	443,630
200 Personnel Services - Employee Benefits	286,845
300 Purchased Professional and Technical Services	28,790
500 Other Purchased Services	3,000
600 Supplies	3,625
800 Other Objects	250
Total Support Services - Students	\$766,140
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	109,777

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	60,051
300 Purchased Professional and Technical Services	10,949
600 Supplies	8,000
Total Support Services - Instructional Staff	\$188,777
2300 Support Services - Administration	
100 Personnel Services - Salaries	781,086
200 Personnel Services - Employee Benefits	517,764
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	3,000
500 Other Purchased Services	24,250
600 Supplies	24,800
800 Other Objects	10,100
Total Support Services - Administration	\$1,463,000
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	178,155
200 Personnel Services - Employee Benefits	137,899
300 Purchased Professional and Technical Services	2,000
600 Supplies	7,394
Total Support Services - Pupil Health	\$325,448
2500 Support Services - Business	
100 Personnel Services - Salaries	216,241
200 Personnel Services - Employee Benefits	141,332
300 Purchased Professional and Technical Services	15,200
500 Other Purchased Services	1,976
600 Supplies	5,000
800 Other Objects	500
Total Support Services - Business	\$380,249
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	498,782
200 Personnel Services - Employee Benefits	386,222
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	264,900
500 Other Purchased Services	187,900
600 Supplies	151,000
700 Property	500
Total Operation and Maintenance of Plant Services	\$1,639,304
2700 Student Transportation Services	
100 Personnel Services - Salaries	208,223
200 Personnel Services - Employee Benefits	100,928
400 Purchased Property Services	35,000
500 Other Purchased Services	108,650
600 Supplies	41,000
Total Student Transportation Services	\$493,801
2800 Support Services - Central	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	133,515
200 Personnel Services - Employee Benefits	80,999
300 Purchased Professional and Technical Services	98,722
500 Other Purchased Services	39,347
700 Property	10,000
Total Support Services - Central	\$362,583
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,936
Total Other Support Services	\$4,936
Total Support Services	\$5,624,238
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	134,285
200 Personnel Services - Employee Benefits	58,293
300 Purchased Professional and Technical Services	79,354
400 Purchased Property Services	13,500
500 Other Purchased Services	36,120
600 Supplies	26,815
800 Other Objects	7,220
Total Student Activities	\$355,587
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,000
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$359,587
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	598,730
Total Facilities Acquisition, Construction and Improvement Services	\$598,730
Total Facilities Acquisition, Construction and Improvement Services	\$598,730
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,971,255
900 Other Uses of Funds	37,475
Total Debt Service / Other Expenditures and Financing Uses	\$2,008,730
Total Other Expenditures and Financing Uses	\$2,008,730
TOTAL EXPENDITURES	\$26,664,460

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	980,974	980,974
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	97,844	97,844
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,500	7,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	365,055	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,451,373	\$1,386,318

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	\$1,451,373	\$1,386,318

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	15,964,000	1,440,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	794,770	725,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,734,691	1,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,493,461	\$3,765,000

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

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	\$18,493,461	\$3,765,000

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	\$18,493,461	\$3,765,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	205,944
0820 Restricted Fund Balance	362,106
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	980,974
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$980,974

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,549,024
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