

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jason B Harris

Contact Person

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Extn : _____

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 : Council Rock SD	COUNTY : Bucks	AUN : 122092353
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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	\$258841579
Ending Unassigned Fund Balance	\$10457455
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.04%

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
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DUE DATE: AUGUST 15, 2022

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

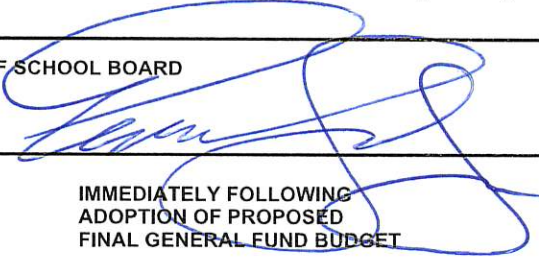
24 PS 6-687(a)(1)

(03/2006)

School District Name : Council Rock SD	County : Bucks	AUN Number : 122092353
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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 5/5/2022
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board Approved Reserve for unanticipated expenses.
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.	Board policy of minimum of 5% Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund balance per Board policy

<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	30,119
0820 Restricted Fund Balance	12,811
0830 Committed Fund Balance	16,477,091
0840 Assigned Fund Balance	10,000,000
0850 Unassigned Fund Balance	4,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,477,091</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	198,893,557
7000 Revenue from State Sources	57,126,446
8000 Revenue from Federal Sources	2,479,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$258,499,003</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$288,976,094</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	165,487,257
6112 Interim Real Estate Taxes	720,000
6113 Public Utility Realty Taxes	160,000
6114 Payments in Lieu of Current Taxes - State / Local	3,300
6140 Current Act 511 Taxes - Flat Rate Assessments	135,000
6150 Current Act 511 Taxes - Proportional Assessments	27,608,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,750,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,800,000
6910 Rentals	450,000
6940 Tuition from Patrons	145,000
6980 Revenue from Community Services Activities	155,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$198,893,557
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,141,567
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,364,012
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	325,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	230,000
7340 State Property Tax Reduction Allocation	6,771,446
7505 Ready to Learn Block Grant	416,000
7810 State Share of Social Security and Medicare Taxes	4,100,000
7820 State Share of Retirement Contributions	21,248,421
REVENUE FROM STATE SOURCES	\$57,126,446
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	314,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,000
8517 NCLB, Title IV - 21st Century Schools	162,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 960,000
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$2,479,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 258,499,003

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$165,487,257
Amount of Tax Relief for Homestead Exclusions	<u>\$6,771,446</u>
Total Approx. Tax Revenue:	\$172,258,703
Approx. Tax Levy for Tax Rate Calculation:	\$176,373,347

Bucks

Total

2021-22 Data		
a. Assessed Value	\$1,297,639,358	\$1,297,639,358
b. Real Estate Mills	132.8073	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$11,642,173,285	\$11,642,173,285
d. Assessed Value	\$1,302,000,000	\$1,302,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy (a * b)	\$172,335,980	\$172,335,980
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$172,335,980	\$172,335,980
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	132.8073	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.57394%	97.57394%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$176,373,347	\$176,373,347
l. 2022-23 Real Estate Tax Rate (k / d * 1000)	135.4634	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$176,373,347	\$176,373,347
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$169,601,901
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$165,487,257

Act 1 Index (current): 3.4%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:		\$165,487,257	
Amount of Tax Relief for Homestead Exclusions		<u>\$6,771,446</u>	
Total Approx. Tax Revenue:		\$172,258,703	
Approx. Tax Levy for Tax Rate Calculation:		\$176,373,347	
	Bucks		Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	137.3227		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$178,794,155		\$178,794,155
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	\$2,572.00		
Number of Homestead/Farmstead Properties	19432		19432
Median Assessed Value of Homestead Properties			\$39,200

Act 1 Index (current): 3.4%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$165,487,257		
Amount of Tax Relief for Homestead Exclusions	<u>\$6,771,446</u>		
Total Approx. Tax Revenue:	\$172,258,703		
Approx. Tax Levy for Tax Rate Calculation:	\$176,373,347		
	Bucks		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,771,446	Lowering RE Tax Rate	\$0	\$6,771,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$6,771,446

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	1,302,000,000	135.4634	176,373,347			97.57394%	
Totals:	1,302,000,000		176,373,347	6,771,446 =	169,601,901 X	97.57394% =	165,487,257

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes— Flat Rate Assessments</u>				
6141 <u>Current Act 511 Per Capita Taxes</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142 <u>Current Act 511 Occupation Taxes— Flat Rate</u>	\$0.00	\$0.00	0	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$5.00	\$0.00	135,000	135,000
6145 <u>Current Act 511 Business Privilege Taxes— Flat Rate</u>	\$0.00	\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes— Flat Rate</u>	\$0.00	\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes— Flat Rate Assessments			135,000	135,000
6150 <u>Current Act 511 Taxes— Proportional Assessments</u>				
6151 <u>Current Act 511 Earned Income Taxes</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6152 <u>Current Act 511 Occupation Taxes</u>	0.500%	0.000%	20,250,000	20,250,000
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	400.0000	0.000	4,158,000	4,158,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.500%	0.000%	3,200,000	3,200,000
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000%	0.000%	0	0
6156 <u>Current Act 511 Mechanical Device Taxes — Percentage</u>	0.000	0.000	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000%	0.000%	0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0.000	0.000	0	0
Total Current Act 511 Taxes— Proportional Assessments			27,608,000	27,608,000
Total Act 511, Current Taxes				27,743,000
Act 511 Tax Limit -->		11,642,173,285 X	12	139,706,079
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index		2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	132.8073	135.4634	2.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679					3.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					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%				
6152	Current Act 511 Occupation Taxes	400.0000	400.0000	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	108,858,383
1300 Vocational Education	52,904,956
1400 Other Instructional Programs - Elementary / Secondary	1,916,279
Total Instruction	1,296,945
2000 Support Services	
2100 Support Services - Students	
2200 Support Services - Instructional Staff	9,069,348
2300 Support Services - Administration	6,702,956
2400 Support Services - Pupil Health	11,245,161
2500 Support Services - Business	2,636,885
2600 Operation and Maintenance of Plant Services	1,682,015
2700 Student Transportation Services	15,568,522
2800 Support Services - Central	13,640,017
Total Support Services	7,543,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	
3300 Community Services	1,951,283
Total Operation of Non-Instructional Services	158,527
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
5900 Budgetary Reserve	22,416,402
Total Other Expenditures and Financing Uses	1,250,000
Total Estimated Expenditures and Other Financing Uses	\$23,666,402
	\$258,841,579

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	65,678,748
300 Purchased Professional and Technical Services	38,228,698
400 Purchased Property Services	787,610
500 Other Purchased Services	166,400
600 Supplies	1,806,660
700 Property	1,963,984
800 Other Objects	213,933
Total Regular Programs - Elementary / Secondary	12,350
1200 Special Programs - Elementary / Secondary	\$108,858,383
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	27,942,023
300 Purchased Professional and Technical Services	18,953,507
400 Purchased Property Services	3,326,300
500 Other Purchased Services	3,250
600 Supplies	2,352,500
700 Property	265,111
800 Other Objects	18,230
Total Special Programs - Elementary / Secondary	44,035
1300 Vocational Education	\$52,904,956
500 Other Purchased Services	
Total Vocational Education	1,916,279
1400 Other Instructional Programs - Elementary / Secondary	\$1,916,279
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	751,969
300 Purchased Professional and Technical Services	445,776
400 Purchased Property Services	90,000
500 Other Purchased Services	1,200
600 Supplies	2,500
700 Property	4,500
Total Other Instructional Programs - Elementary / Secondary	1,000
Total Instruction	\$1,296,945
2000 Support Services	\$164,976,563
2100 Support Services - Students	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	5,782,726
300 Purchased Professional and Technical Services	3,103,557
400 Purchased Property Services	82,850
600 Supplies	1,500
700 Property	96,715
Total Support Services - Students	2,000
2200 Support Services - Instructional Staff	\$9,069,348

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	3,527,428
300 Purchased Professional and Technical Services	2,280,169
400 Purchased Property Services	283,428
500 Other Purchased Services	3,850
600 Supplies	19,683
700 Property	579,557
Total Support Services - Instructional Staff	8,841
2300 Support Services - Administration	\$6,702,956
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	6,015,196
300 Purchased Professional and Technical Services	4,403,324
400 Purchased Property Services	400,700
500 Other Purchased Services	4,950
600 Supplies	64,935
700 Property	338,206
Total Support Services - Administration	17,850
2400 Support Services - Pupil Health	\$11,245,161
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,555,058
300 Purchased Professional and Technical Services	1,007,314
400 Purchased Property Services	14,205
600 Supplies	2,650
700 Property	42,258
Total Support Services - Pupil Health	15,400
2500 Support Services - Business	\$2,636,885
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	977,510
300 Purchased Professional and Technical Services	612,255
400 Purchased Property Services	25,500
500 Other Purchased Services	18,000
600 Supplies	27,250
700 Property	20,000
Total Support Services - Business	1,500
2600 Operation and Maintenance of Plant Services	\$1,682,015
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	3,846,002
300 Purchased Professional and Technical Services	2,527,803
400 Purchased Property Services	467,050
500 Other Purchased Services	5,484,944
600 Supplies	56,600
700 Property	2,857,752
Total Operation and Maintenance of Plant Services	328,371
2700 Student Transportation Services	\$15,568,522
100 Personnel Services - Salaries	

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	629,847
400 Purchased Property Services	500
500 Other Purchased Services	385,000
600 Supplies	11,228,170
700 Property	441,100
Total Student Transportation Services	145,000
2800 Support Services - Central	\$13,640,017
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,758,265
300 Purchased Professional and Technical Services	1,127,024
400 Purchased Property Services	673,620
500 Other Purchased Services	687,000
600 Supplies	223,500
700 Property	1,212,741
Total Support Services - Central	1,861,750
Total Support Services	\$7,543,900
3000 Operation of Non-Instructional Services	\$68,088,804
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,082,389
300 Purchased Professional and Technical Services	448,954
400 Purchased Property Services	128,563
500 Other Purchased Services	40,145
600 Supplies	100,640
700 Property	127,160
Total Student Activities	23,432
3300 Community Services	\$1,951,283
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	82,199
300 Purchased Professional and Technical Services	35,928
400 Purchased Property Services	6,600
600 Supplies	14,500
700 Property	15,800
800 Other Objects	1,500
Total Community Services	2,000
Total Operation of Non-Instructional Services	\$158,527
5000 Other Expenditures and Financing Uses	\$2,109,810
5200 Interfund Transfers - Out	
900 Other Uses of Funds	
Total Interfund Transfers - Out	22,416,402
5900 Budgetary Reserve	\$22,416,402
800 Other Objects	
	1,250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,250,000
Total Other Expenditures and Financing Uses	\$23,666,402
TOTAL EXPENDITURES	\$258,841,579

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	30,000,000	30,000,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,000,000	2,000,000
Other Capital Projects Fund	26,000,000	26,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	400,000	400,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	5,000,000	5,000,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	1,000,000	1,000,000
Permanent Fund	100,000	100,000
Total Cash and Short-Term Investments	\$64,500,000	\$64,500,000

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

06/30/2022 Estimate

06/30/2023 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$64,500,000

\$64,500,000

Long-Term Indebtedness

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	240,000,000	260,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,700,000	3,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$248,100,000	\$268,100,000
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

Long-Term Indebtedness

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

06/30/2022 Estimate

06/30/2023 Projection

Total Permanent Fund

Total Long-Term Indebtedness

\$248,100,000

\$268,100,000

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

\$248,100,000

\$268,100,000

Account Description

Amounts

0810 Nonspendable Fund Balance	30,119
0820 Restricted Fund Balance	12,811
0830 Committed Fund Balance	19,677,060
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,457,455
Total Ending Fund Balance - Committed, Assigned, and Unassigned	10,457,455
	\$30,134,515
5900 Budgetary Reserve	1,250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	1,250,000
	\$31,427,445