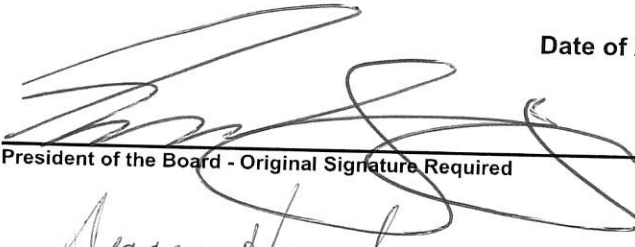


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval


Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date


6/22/23



Secretary of the Board - Original Signature Required

Date

6/22/23



Chief School Administrator - Original Signature Required

Date

6/22/2023

Anthony Rapp

Contact Person

(215)944-1034

Extn :

Telephone

Extension

Anthony.Rapp@crsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 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 2023-2024 (compared to 2022-2023)?

Yes ☒

No ☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

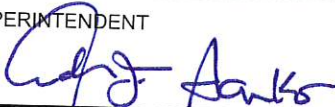
Total Budgeted Expenditures	\$267977153
Ending Unassigned Fund Balance	\$9118381
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.40%

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 6/22/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

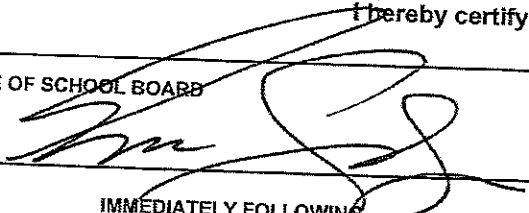
(03/2006)

24 PS 6-687(a)(1)

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 5-18-23
---	------------------------

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.	
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.	For unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Used to fund specific future initiatives
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Used to fund future specific initiatives

<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	283,262
0830 Committed Fund Balance	3,692
0840 Assigned Fund Balance	8,590,124
0850 Unassigned Fund Balance	153,649
	10,670,095
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,413,868</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	
7000 Revenue from State Sources	205,659,796
8000 Revenue from Federal Sources	57,052,481
9000 Other Financing Sources	2,832,038
Total Estimated Revenues And Other Financing Sources	<u>\$265,544,315</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$284,958,183</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	168,068,496
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	180,000
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	28,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,470,000
6500 Earnings on Investments	3,000,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,800,000
6910 Rentals	450,000
6940 Tuition from Patrons	150,000
6980 Revenue from Community Services Activities	150,000
6990 Refunds and Other Miscellaneous Revenue	138,000
REVENUE FROM LOCAL SOURCES	\$205,659,796
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,002,546
7112 Basic Education Funding-Social Security	4,138,197
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,515,523
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	500,000
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	6,593,503
7505 Ready to Learn Block Grant	416,000
7820 State Share of Retirement Contributions	19,826,712
REVENUE FROM STATE SOURCES	\$57,052,481
REVENUE FROM FEDERAL SOURCES	
8320 Energy Conservation Grants - TA and ECM	120,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	311,770
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	145,012
8516 Title III - Language Instruction for English Learners and Immigrant Students	42,959

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	22,297
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	\$2,832,038
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	265,544,315

Act 1 Index (current): 4.1%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$168,068,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,593,503</u>	
Total Approx. Tax Revenue:	\$174,661,999	
Approx. Tax Levy for Tax Rate Calculation:	\$179,187,642	
	Bucks	Total
2022-23 Data		
a. Assessed Value	\$1,304,000,000	\$1,304,000,000
b. Real Estate Mills	134.4673	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$11,661,497,297	\$11,661,497,297
d. Assessed Value	\$1,306,444,690	\$1,306,444,690
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$175,345,359	\$175,345,359
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$175,345,359	\$175,345,359
(f Total * g)		
i. Base Mills Subject to Index	134.4673	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.37787%	97.37787%
k. Tax Levy Needed	\$179,187,642	\$179,187,642
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	137.1567	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$179,187,642	\$179,187,642
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$172,594,139
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$168,068,496
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$168,068,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,593,503</u>	
Total Approx. Tax Revenue:	\$174,661,999	
Approx. Tax Levy for Tax Rate Calculation:	\$179,187,642	
	Bucks	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	139.9804	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$182,876,650	\$182,876,650
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	\$2,527.35	
Number of Homestead/Farmstead Properties	19021	19021
Median Assessed Value of Homestead Properties		\$39,260

Act 1 Index (current): 4.1%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$168,068,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,593,503</u>	
Total Approx. Tax Revenue:	\$174,661,999	
Approx. Tax Levy for Tax Rate Calculation:	\$179,187,642	
	Bucks	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$6,593,503

Lowering RE Tax Rate

\$0

\$6,593,503

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

Amount of Tax Relief from State/Local Sources

\$0

\$6,593,503

CODE6111 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	1,306,444,690	137.1567	179,187,642			97.37787%	
Totals:	1,306,444,690		179,187,642	6,593,503	= 172,594,139 X	97.37787% =	168,068,496

	<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>				
6141 <u>Current Act 511 Per Capita Taxes</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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			0	0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>			135,000	135,000
6151 <u>Current Act 511 Earned Income Taxes</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6152 <u>Current Act 511 Occupation Taxes</u>	0.500%	0.000%	20,500,000	20,500,000
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	400.0000	0.000	4,300,000	4,300,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.500%	0.000%	3,600,000	3,600,000
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	0	0	0	0
Total Act 511, Current Taxes			28,400,000	28,400,000
				28,535,000
Act 511 Tax Limit -->		11,661,497,297 X	12	139,937,968
		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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	134.4673	137.1567	2.01%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6152	Current Act 511 Occupation Taxes	400.0000	400.0000	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	
1300 Vocational Education	108,556,105
1400 Other Instructional Programs - Elementary / Secondary	55,481,370
Total Instruction	2,102,853
	1,458,052
2000 Support Services	\$167,598,380
2100 Support Services - Students	
2200 Support Services - Instructional Staff	9,046,578
2300 Support Services - Administration	7,134,652
2400 Support Services - Pupil Health	11,011,199
2500 Support Services - Business	3,068,706
2600 Operation and Maintenance of Plant Services	1,691,421
2700 Student Transportation Services	17,806,227
2800 Support Services - Central	17,954,480
2900 Other Support Services	9,744,357
Total Support Services	108,612
3000 Operation of Non-Instructional Services	\$77,566,232
3200 Student Activities	
3300 Community Services	3,454,074
Total Operation of Non-Instructional Services	187,066
5000 Other Expenditures and Financing Uses	\$3,641,140
5100 Debt Service / Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	255,000
Total Other Expenditures and Financing Uses	18,916,401
Total Estimated Expenditures and Other Financing Uses	\$19,171,401
	\$267,977,153

Description

Page - 1 of 4

1000 InstructionAmount**1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	63,919,678
200 Personnel Services - Employee Benefits	37,000,603
300 Purchased Professional and Technical Services	2,138,597
400 Purchased Property Services	541,363
500 Other Purchased Services	1,384,556
600 Supplies	3,363,760
700 Property	194,982
800 Other Objects	12,566
Total Regular Programs - Elementary / Secondary	\$108,556,105

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	29,823,647
200 Personnel Services - Employee Benefits	19,372,200
300 Purchased Professional and Technical Services	3,077,989
400 Purchased Property Services	11,500
500 Other Purchased Services	2,911,096
600 Supplies	249,088
700 Property	10,900
800 Other Objects	24,950
Total Special Programs - Elementary / Secondary	\$55,481,370

1300 Vocational Education

500 Other Purchased Services

Total Vocational Education

2,102,853

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	880,414
200 Personnel Services - Employee Benefits	485,815
300 Purchased Professional and Technical Services	82,473
400 Purchased Property Services	3,200
500 Other Purchased Services	2,000
600 Supplies	3,400
700 Property	750
Total Other Instructional Programs - Elementary / Secondary	\$1,458,052

Total Instruction

\$1,458,052

2000 Support Services

\$167,598,380

2100 Support Services - Students

100 Personnel Services - Salaries	5,670,373
200 Personnel Services - Employee Benefits	3,224,604
300 Purchased Professional and Technical Services	84,629
500 Other Purchased Services	180
600 Supplies	60,162
700 Property	1,000
800 Other Objects	5,630
Total Support Services - Students	\$9,046,578

Description	Page - 2 of 4
2200 Support Services - Instructional Staff	Amount
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	3,976,612
400 Purchased Property Services	2,438,728
500 Other Purchased Services	122,146
600 Supplies	3,038
700 Property	64,466
800 Other Objects	466,678
Total Support Services - Instructional Staff	3,504
2300 Support Services - Administration	\$7,134,652
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	5,856,015
400 Purchased Property Services	3,411,945
500 Other Purchased Services	685,143
600 Supplies	13,523
700 Property	271,898
800 Other Objects	386,464
Total Support Services - Administration	13,151
2400 Support Services - Pupil Health	\$11,011,199
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	1,767,186
400 Purchased Property Services	1,138,935
500 Other Purchased Services	89,460
600 Supplies	1,613
700 Property	30,465
800 Other Objects	35,792
Total Support Services - Pupil Health	900
2500 Support Services - Business	4,355
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	974,082
400 Purchased Property Services	605,530
500 Other Purchased Services	35,000
600 Supplies	26,059
700 Property	27,250
800 Other Objects	20,000
Total Support Services - Business	1,500
2600 Operation and Maintenance of Plant Services	2,000
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	4,108,239
400 Purchased Property Services	2,601,354
	487,250
	6,756,864

Description	Page - 3 of 4
500 Other Purchased Services	<u>Amount</u>
600 Supplies	555,934
700 Property	2,945,715
800 Other Objects	314,871
Total Operation and Maintenance of Plant Services	36,000
2700 Student Transportation Services	\$17,806,227
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	966,840
400 Purchased Property Services	713,969
500 Other Purchased Services	464,645
600 Supplies	15,107,591
700 Property	505,635
Total Student Transportation Services	195,800
2800 Support Services - Central	\$17,954,480
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	2,236,840
300 Purchased Professional and Technical Services	1,491,226
400 Purchased Property Services	671,680
500 Other Purchased Services	722,300
600 Supplies	287,793
700 Property	1,375,168
800 Other Objects	2,937,750
Total Support Services - Central	21,600
2900 Other Support Services	\$9,744,357
500 Other Purchased Services	100,000
800 Other Objects	8,612
Total Other Support Services	
Total Support Services	\$108,612
3000 Operation of Non-Instructional Services	\$77,566,232
3200 Student Activities	1,853,477
100 Personnel Services - Salaries	825,140
200 Personnel Services - Employee Benefits	149,968
300 Purchased Professional and Technical Services	78,392
400 Purchased Property Services	279,557
500 Other Purchased Services	170,916
600 Supplies	31,847
700 Property	64,777
800 Other Objects	
Total Student Activities	\$3,454,074
3300 Community Services	63,782
100 Personnel Services - Salaries	26,884
200 Personnel Services - Employee Benefits	1,500
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	
600 Supplies	56,000
700 Property	15,800
800 Other Objects	1,500
Total Community Services	7,100
Total Operation of Non-Instructional Services	\$187,066
5000 Other Expenditures and Financing Uses	\$3,641,140
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	
Total Debt Service / Other Expenditures and Financing Uses	255,000
5200 <u>Interfund Transfers - Out</u>	\$255,000
900 Other Uses of Funds	
Total Interfund Transfers - Out	18,916,401
Total Other Expenditures and Financing Uses	\$18,916,401
TOTAL EXPENDITURES	\$19,171,401
	\$267,977,153

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	30,000,000	27,000,000
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	22,500,000	20,000,000
Debt Service Fund	26,000,000	26,000,000
Food Service / Cafeteria Operations Fund	2,500,000	1,500,000
Child Care Operations Fund	2,000,000	1,500,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	20,000,000	19,000,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	900,000	900,000
Permanent Fund	300,000	300,000
Total Cash and Short-Term Investments	\$104,200,000	\$96,200,000

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$104,200,000

\$96,200,000

Long-Term Indebtedness**General Fund**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	256,124,871	275,827,406
0530 Lease and Other Right To Use Obligations		
	1,065,147	621,124
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	4,401,356	3,912,316
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	9,490,555	9,490,555

Total General Fund**\$271,081,929****\$289,851,401****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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

Long-Term Indebtedness06/30/2023 Estimate06/30/2024 Projection**Capital Reserve Fund - \$ 690, \$1850**

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

Total Debt Service Fund

Long-Term Indebtedness06/30/2023 Estimate06/30/2024 Projection**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness06/30/2023 Estimate06/30/2024 Projection**Private Purpose Trust Fund**

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

Total Private Purpose Trust Fund**Investment Trust Fund**

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

Total Activity Fund

Long-Term Indebtedness

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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
- 0530 Lease and Other Right To Use 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

06/30/2023 Estimate

06/30/2024 Projection

\$271,081,929

\$289,851,401

Short-Term Payables

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$271,081,929	\$289,851,401

Account Description	Amounts
0810 Nonspendable Fund Balance	283,262
0820 Restricted Fund Balance	3,692
0830 Committed Fund Balance	7,664,000
0840 Assigned Fund Balance	198,649
0850 Unassigned Fund Balance	9,118,381
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,981,030

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,267,984
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