# 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 | 6/23/2022<br>Date |
| Donna Neverly<br>Secretary of the Board - Original Signature Required | 6/23/2022<br>Date |
| Chief School Administrator - Original Signature Required | 6/23/2022<br>Date |
| Jason B Harris<br>Contact Person | (215)944-1034 Extn :<br>Telephone / Extension |
| jason.harris@crsd.org<br>Email Address | |

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

24 PS 6-688

(10/2010)

| SCHOOL DISTRICT : | COUNTY : | AUN : |
|---|---|---|
| Council Rock SD | Bucks | 122092353 |

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 [x]
No [ ]

If yes, see information below, taken from the 2022-2023 General Fund Budget.

| | |
|---|---|
| Total Budgeted Expenditures | $258292658 |
| Ending Unassigned Fund Balance | $9634147 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 3.72% |

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]
No [ ]

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

| SIGNATURE OF SUPERINTENDENT | DATE |
|---|---|
| Ed J. Aarko, Ed.D. | 6/27/2022 |

DUE DATE: AUGUST 15, 2022

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# 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 : | County : | AUN Number : |
|---|---|---|
| Council Rock SD | Bucks | 122092353 |

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 |

**DUE DATE:** IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET



Printed 5/9/2022 4:00:59 PM

| Val Number | Description | Justification |
|---|---|---|
| 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 |

| ITEM | AMOUNTS | |
|---|---|---|
| **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** | | **$30,477,091** |
| **Estimated Revenues And Other Financing Sources** | | |
| 6000 Revenue from Local Sources | 198,390,509 | |
| 7000 Revenue from State Sources | 56,828,025 | |
| 8000 Revenue from Federal Sources | 2,484,000 | |
| 9000 Other Financing Sources | | |
| **Total Estimated Revenues And Other Financing Sources** | | **$257,702,534** |
| **Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** | | **$288,179,625** |

| | Amount |
|---|---|
| **REVENUE FROM LOCAL SOURCES** | |
| 6111 Current Real Estate Taxes | 164,484,209 |
| 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 | 27,358,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 1,750,000 |
| 6500 Earnings on Investments | 1,000,000 |
| 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 | 150,000 |
| 6980 Revenue from Community Services Activities | 150,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 150,000 |
| **REVENUE FROM LOCAL SOURCES** | **$198,390,509** |
| **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 | 4,200,000 |
| 7820 State Share of Retirement Contributions | 20,850,000 |
| **REVENUE FROM STATE SOURCES** | **$56,828,025** |
| **REVENUE FROM FEDERAL SOURCES** | |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 311,000 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 145,000 |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 43,000 |
| 8517 NCLB, Title IV - 21St Century Schools | 25,000 |
| 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) Reimbursements (Access) | 960,000 |
| **REVENUE FROM FEDERAL SOURCES** | **$2,484,000** |
| **TOTAL ESTIMATED REVENUES AND OTHER SOURCES** | **257,702,534** |

**Act 1 Index (current):** 3.4%

**Calculation Method:** **Rate**

| | |
|---|---|
| **Approx. Tax Revenue from RE Taxes:** | **$164,484,209** |
| **Amount of Tax Relief for Homestead Exclusions** | **$6,771,446** |
| **Total Approx. Tax Revenue:** | **$171,255,655** |
| **Approx. Tax Levy for Tax Rate Calculation:** | **$175,345,359** |

| | | Bucks | Total |
|---|---|---|---|
| I. | **2021-22 Data** | | |
| | a. Assessed Value | $1,297,639,358 | $1,297,639,358 |
| | b. Real Estate Mills | 132.8073 | |
| | **2022-23 Data** | | |
| | c. 2020 STEB Market Value | $11,642,173,285 | $11,642,173,285 |
| | d. Assessed Value | $1,304,000,000 | $1,304,000,000 |
| | e. Assessed Value of New Constr/ Renov | $0 | $0 |
| II. | **2021-22 Calculations** | | |
| | f. 2021-22 Tax Levy<br>(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<br>(f Total * g) | $172,335,980 | $172,335,980 |
| | i. Base Mills Subject to Index<br>(h / a * 1000) if no reassessment<br>(h / (d-e) * 1000) if reassessment | 132.8073 | |
| III. | **Calculation of Tax Rates and Levies Generated** | | |
| | j. Weighted Avg. Collection Percentage | 97.57394% | 97.57394% |
| | k. Tax Levy Needed<br>(Approx. Tax Levy * g) | $175,345,359 | $175,345,359 |
| | **l. 2022-23 Real Estate Tax Rate**<br>(k / d * 1000) | **134.4673** | |
| | m. Tax Levy Generated by Mills<br>(l / 1000 * d) | $175,345,359 | $175,345,359 |
| | n. Tax Levy minus Tax Relief for Homestead Exclusions<br>(m - Amount of Tax Relief for Homestead Exclusions) | | $168,573,913 |
| | o. Net Tax Revenue Generated By Mills<br>(n * Est. Pct. Collection) | | $164,484,209 |

**Act 1 Index (current): 3.4%**

| | | | |
|---|---|---|---|
| | **Calculation Method:** | **Rate** | |
| | **Approx. Tax Revenue from RE Taxes:** | **$164,484,209** | |
| | **Amount of Tax Relief for Homestead Exclusions** | **$6,771,446** | |
| | **Total Approx. Tax Revenue:** | **$171,255,655** | |
| | **Approx. Tax Levy for Tax Rate Calculation:** | **$175,345,359** | |
| | | **Bucks** | **Total** |
| | **Index Maximums** | | |
| | p. Maximum Mills Based On Index | 137.3227 | |
| | (i * (1 + Index)) | | |
| | q. Mills In Excess of Index | 0.0000 | |
| | (if (l > p), (l - p)) | | |
| | r. Maximum Tax Levy Based On Index | $179,068,801 | $179,068,801 |
| **IV.** | (p / 1000 * d) | | |
| | s. Millage Rate within Index? | Yes | |
| | (If l > p Then No) | | |
| | t. Tax Levy In Excess of Index | $0 | $0 |
| | (if (m > r), (m - r)) | | |
| | u.Tax Revenue In Excess of Index | $0 | $0 |
| | (t * Est. Pct. Collection) | | |

| | | | |
|---|---|---|---|
| | ***Information Related to Property Tax Relief*** | | |
| | Assessed Value Exclusion per Homestead | $2,638.00 | |
| **V.** | Number of Homestead/Farmstead Properties | 19087 | 19087 |
| | Median Assessed Value of Homestead Properties | | $39,200 |

**Act 1 Index (current):** 3.4%

| | | |
|---|---|---|
| **Calculation Method:** | **Rate** | |
| **Approx. Tax Revenue from RE Taxes:** | **$164,484,209** | |
| **Amount of Tax Relief for Homestead Exclusions** | **$6,771,446** | |
| **Total Approx. Tax Revenue:** | **$171,255,655** | |
| **Approx. Tax Levy for Tax Rate Calculation:** | **$175,345,359** | |
| | **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 | 1,304,000,000 | 134.4673 | 175,345,359 | | | | | | 97.57394% | | |
| **Totals:** | **1,304,000,000** | | **175,345,359** | - | 6,771,446 | = | 168,573,913 | X | 97.57394% | = | 164,484,209 |

| Code | Description | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|---|---|---|---|---|---|
| 6120 | Current Per Capita Taxes, Section 679 | $0.00 | | | 0 |
| 6140 | Current Act 511 Taxes– Flat Rate Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6141 | Current Act 511 Per Capita Taxes | $0.00 | $0.00 | 0 | 0 |
| 6142 | Current Act 511 Occupation Taxes– Flat Rate | $0.00 | $0.00 | 0 | 0 |
| 6143 | Current Act 511 Local Services Taxes | $5.00 | $0.00 | 135,000 | 135,000 |
| 6144 | Current Act 511 Trailer Taxes | $0.00 | $0.00 | 0 | 0 |
| 6145 | Current Act 511 Business Privilege Taxes– Flat Rate | $0.00 | $0.00 | 0 | 0 |
| 6146 | Current Act 511 Mechanical Device Taxes– Flat Rate | $0.00 | $0.00 | 0 | 0 |
| 6149 | Current Act 511 Taxes, Other Flat Rate Assessments | $0.00 | $0.00 | 0 | 0 |
| | **Total Current Act 511 Taxes– Flat Rate Assessments** | | | **135,000** | **135,000** |
| 6150 | Current Act 511 Taxes– Proportional Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.000% | 20,000,000 | 20,000,000 |
| 6152 | Current Act 511 Occupation Taxes | 400.0000 | 0.000 | 4,158,000 | 4,158,000 |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 3,200,000 | 3,200,000 |
| 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** | | | **27,358,000** | **27,358,000** |
| | **Total Act 511, Current Taxes** | | | | **27,493,000** |

| | | | | |
|---|---|---|---|---|
| **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: 2021-22 (Rebalanced) | Tax Rate Charged in: 2022-23 | Percent Change in Rate | Less than or equal to Index | Index | Additional Tax Rate Charged in: 2021-22 (Rebalanced) | Additional Tax Rate Charged in: 2022-23 | Percent Change in Rate | Less than or equal to Index |
|---|---|---|---|---|---|---|---|---|---|---|
| 6111 | Current Real Estate Taxes | | | | | | | | | |
| | Bucks | 132.8073 | 134.4673 | 1.25% | Yes | 3.4% | | | | |
| 6120 | Current Per Capita Taxes, Section 679 | | | | | 3.4% | | | | |
| | Current Act 511 Taxes– Flat Rate Assessments | | | | | | | | | |
| 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% | | | | |
| | Current Act 511 Taxes– Proportional Assessments | | | | | | | | | |
| 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% | | | | |

**2022-2023 Final General Fund Budget** — **Estimated Expenditures and Other Financing Uses: Budget Summary**

**LEA : 122092353 Council Rock SD**

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| Description | Amount |
|---|---|
| **1000 Instruction** | |
| 1100 Regular Programs - Elementary / Secondary | 105,568,814 |
| 1200 Special Programs - Elementary / Secondary | 53,736,072 |
| 1300 Vocational Education | 1,932,814 |
| 1400 Other Instructional Programs - Elementary / Secondary | 1,337,269 |
| **Total Instruction** | **$162,574,969** |
| **2000 Support Services** | |
| 2100 Support Services - Students | 8,938,557 |
| 2200 Support Services - Instructional Staff | 7,177,386 |
| 2300 Support Services - Administration | 10,896,016 |
| 2400 Support Services - Pupil Health | 2,859,422 |
| 2500 Support Services - Business | 1,672,046 |
| 2600 Operation and Maintenance of Plant Services | 15,719,574 |
| 2700 Student Transportation Services | 13,760,005 |
| 2800 Support Services - Central | 7,455,570 |
| **Total Support Services** | **$68,478,576** |
| **3000 Operation of Non-Instructional Services** | |
| 3200 Student Activities | 3,454,185 |
| 3300 Community Services | 158,527 |
| **Total Operation of Non-Instructional Services** | **$3,612,712** |
| **5000 Other Expenditures and Financing Uses** | |
| 5200 Interfund Transfers - Out | 22,416,401 |
| 5900 Budgetary Reserve | 1,210,000 |
| **Total Other Expenditures and Financing Uses** | **$23,626,401** |
| **Total Estimated Expenditures and Other Financing Uses** | **$258,292,658** |

| Description | Amount |
|---|---|
| **1000 Instruction** | |
| **1100 Regular Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 62,738,922 |
| 200 Personnel Services - Employee Benefits | 38,357,486 |
| 300 Purchased Professional and Technical Services | 787,610 |
| 400 Purchased Property Services | 166,400 |
| 500 Other Purchased Services | 1,328,129 |
| 600 Supplies | 1,963,984 |
| 700 Property | 213,933 |
| 800 Other Objects | 12,350 |
| **Total Regular Programs - Elementary / Secondary** | **$105,568,814** |
| **1200 Special Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 28,273,295 |
| 200 Personnel Services - Employee Benefits | 19,271,632 |
| 300 Purchased Professional and Technical Services | 3,326,300 |
| 400 Purchased Property Services | 3,250 |
| 500 Other Purchased Services | 2,534,219 |
| 600 Supplies | 265,111 |
| 700 Property | 18,230 |
| 800 Other Objects | 44,035 |
| **Total Special Programs - Elementary / Secondary** | **$53,736,072** |
| **1300 Vocational Education** | |
| 500 Other Purchased Services | 1,932,814 |
| **Total Vocational Education** | **$1,932,814** |
| **1400 Other Instructional Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 777,260 |
| 200 Personnel Services - Employee Benefits | 460,809 |
| 300 Purchased Professional and Technical Services | 90,000 |
| 400 Purchased Property Services | 1,200 |
| 500 Other Purchased Services | 2,500 |
| 600 Supplies | 4,500 |
| 700 Property | 1,000 |
| **Total Other Instructional Programs - Elementary / Secondary** | **$1,337,269** |
| **Total Instruction** | **$162,574,969** |
| **2000 Support Services** | |
| **2100 Support Services - Students** | |
| 100 Personnel Services - Salaries | 5,506,720 |
| 200 Personnel Services - Employee Benefits | 3,248,772 |
| 300 Purchased Professional and Technical Services | 79,500 |
| 400 Purchased Property Services | 1,500 |
| 600 Supplies | 96,715 |
| 700 Property | 2,000 |
| 800 Other Objects | 3,350 |
| **Total Support Services - Students** | **$8,938,557** |

| Description | Amount |
|---|---|
| **2200 Support Services - Instructional Staff** | |
| 100 Personnel Services - Salaries | 3,784,231 |
| 200 Personnel Services - Employee Benefits | 2,497,796 |
| 300 Purchased Professional and Technical Services | 283,428 |
| 400 Purchased Property Services | 3,850 |
| 500 Other Purchased Services | 19,683 |
| 600 Supplies | 579,557 |
| 700 Property | 8,841 |
| **Total Support Services - Instructional Staff** | **$7,177,386** |
| **2300 Support Services - Administration** | |
| 100 Personnel Services - Salaries | 6,242,312 |
| 200 Personnel Services - Employee Benefits | 3,826,462 |
| 300 Purchased Professional and Technical Services | 400,700 |
| 400 Purchased Property Services | 4,950 |
| 500 Other Purchased Services | 64,935 |
| 600 Supplies | 338,807 |
| 700 Property | 17,850 |
| **Total Support Services - Administration** | **$10,896,016** |
| **2400 Support Services - Pupil Health** | |
| 100 Personnel Services - Salaries | 1,673,014 |
| 200 Personnel Services - Employee Benefits | 1,111,895 |
| 300 Purchased Professional and Technical Services | 10,940 |
| 400 Purchased Property Services | 2,650 |
| 600 Supplies | 42,258 |
| 700 Property | 15,400 |
| 800 Other Objects | 3,265 |
| **Total Support Services - Pupil Health** | **$2,859,422** |
| **2500 Support Services - Business** | |
| 100 Personnel Services - Salaries | 953,436 |
| 200 Personnel Services - Employee Benefits | 626,360 |
| 300 Purchased Professional and Technical Services | 23,500 |
| 400 Purchased Property Services | 18,000 |
| 500 Other Purchased Services | 27,250 |
| 600 Supplies | 20,000 |
| 700 Property | 1,500 |
| 800 Other Objects | 2,000 |
| **Total Support Services - Business** | **$1,672,046** |
| **2600 Operation and Maintenance of Plant Services** | |
| 100 Personnel Services - Salaries | 3,894,778 |
| 200 Personnel Services - Employee Benefits | 2,630,079 |
| 300 Purchased Professional and Technical Services | 436,750 |
| 400 Purchased Property Services | 5,484,944 |
| 500 Other Purchased Services | 56,600 |
| 600 Supplies | 2,857,752 |
| 700 Property | 328,371 |

| Description | Amount |
|---|---|
| 800 Other Objects | 30,300 |
| **Total Operation and Maintenance of Plant Services** | **$15,719,574** |
| **2700 Student Transportation Services** | |
| 100 Personnel Services - Salaries | 871,358 |
| 200 Personnel Services - Employee Benefits | 688,877 |
| 300 Purchased Professional and Technical Services | 500 |
| 400 Purchased Property Services | 385,000 |
| 500 Other Purchased Services | 11,228,170 |
| 600 Supplies | 441,100 |
| 700 Property | 145,000 |
| **Total Student Transportation Services** | **$13,760,005** |
| **2800 Support Services - Central** | |
| 100 Personnel Services - Salaries | 1,746,234 |
| 200 Personnel Services - Employee Benefits | 1,050,725 |
| 300 Purchased Professional and Technical Services | 673,620 |
| 400 Purchased Property Services | 687,000 |
| 500 Other Purchased Services | 223,500 |
| 600 Supplies | 1,212,741 |
| 700 Property | 1,861,750 |
| **Total Support Services - Central** | **$7,455,570** |
| **Total Support Services** | **$68,478,576** |
| **3000 Operation of Non-Instructional Services** | |
| **3200 Student Activities** | |
| 100 Personnel Services - Salaries | 2,052,492 |
| 200 Personnel Services - Employee Benefits | 941,753 |
| 300 Purchased Professional and Technical Services | 82,578 |
| 400 Purchased Property Services | 40,145 |
| 500 Other Purchased Services | 140,640 |
| 600 Supplies | 127,160 |
| 700 Property | 23,432 |
| 800 Other Objects | 45,985 |
| **Total Student Activities** | **$3,454,185** |
| **3300 Community Services** | |
| 100 Personnel Services - Salaries | 82,199 |
| 200 Personnel Services - Employee Benefits | 35,928 |
| 300 Purchased Professional and Technical Services | 6,600 |
| 400 Purchased Property Services | 14,500 |
| 600 Supplies | 15,800 |
| 700 Property | 1,500 |
| 800 Other Objects | 2,000 |
| **Total Community Services** | **$158,527** |
| **Total Operation of Non-Instructional Services** | **$3,612,712** |
| **5000 Other Expenditures and Financing Uses** | |
| **5200 Interfund Transfers - Out** | |

| Description | Amount |
|---|---|
| 900 Other Uses of Funds | 22,416,401 |
| **Total Interfund Transfers - Out** | **$22,416,401** |
| **5900 Budgetary Reserve** | |
| 800 Other Objects | 1,210,000 |
| **Total Budgetary Reserve** | **$1,210,000** |
| **Total Other Expenditures and Financing Uses** | **$23,626,401** |
| **TOTAL EXPENDITURES** | **$258,292,658** |

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

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

| Long-Term Investments | 06/30/2022 Estimate | 06/30/2023 Projection |
|---|---|---|
| Permanent Fund | | |
| **Total Long-Term Investments** | | |
| **TOTAL CASH AND INVESTMENTS** | **$64,500,000** | **$64,500,000** |

| Long-Term Indebtedness | 06/30/2022 Estimate | 06/30/2023 Projection |
|---|---|---|
| **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 | 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** | **$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 | 20,252,820 |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 9,634,147 |
| **Total Ending Fund Balance - Committed, Assigned, and Unassigned** | **$29,886,967** |
| **5900 Budgetary Reserve** | **1,210,000** |
| **Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** | **$31,139,897** |