FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

	6/23/2022
President of the Board - Original Signature Required	**Date**
Donna Deverly	6/23/2022
Secretary of the Board - Original Signature Required	**Date**
Andrew J. Sanko	6/23/2022
Chief School Administrator - Original Signature Required	**Date**
Jason B Harris	(215)944-1034 Extn :
Contact Person	**Telephone** **Extension**
jason.harris@crsd.org	
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

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 :	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**

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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**

AUN: 122092353 Council Rock SD

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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 (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	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	97.57394%	97.57394%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$175,345,359	$175,345,359
	l. 2022-23 Real Estate Tax Rate (k / d * 1000)	**134.4673**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$175,345,359	$175,345,359
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$168,573,913
	o. Net Tax Revenue Generated By Mills (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		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%				

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**

Schedule Of Cash And Investments (CAIN)

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**