

LEA Name : Council Rock SD

Class : 2

AUN Number : 122092353




County : Bucks

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

	6/3/2021
President of the Board - Original Signature Required	Date
	6/3/2021
Secretary of the Board - Original Signature Required	Date
	06/07/2021
Chief School Administrator - Original Signature Required	Date
Bill Stone	(215)944-1044 Extn :
Contact Person	Telephone Extension
bill.stone@crsd.org	
Email Address	

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 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 2021-2022 (compared to 2020-2021)? Yes No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$250153680
Ending Unassigned Fund Balance	\$11560235
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.62%

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 06/07/2021
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Council Rock SD	County : Bucks	AUN Number : 122092353
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/22/2021
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

2021-2022 Final General Fund Budget

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Validations

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unanticipated expenditures
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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	30,119
0820 Restricted Fund Balance	12,811
0830 Committed Fund Balance	10,529,316
0840 Assigned Fund Balance	87,390
0850 Unassigned Fund Balance	12,307,879
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,924,585</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	192,335,660
7000 Revenue from State Sources	53,685,717
8000 Revenue from Federal Sources	2,767,953
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$248,789,330</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$271,713,915</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	162,642,021
6112 Interim Real Estate Taxes	705,389
6113 Public Utility Realty Taxes	160,000
6114 Payments in Lieu of Current Taxes - State / Local	3,266
6140 Current Act 511 Taxes - Flat Rate Assessments	134,999
6150 Current Act 511 Taxes - Proportional Assessments	24,424,984
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,725,001
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,800,000
6910 Rentals	225,000
6940 Tuition from Patrons	25,000
6980 Revenue from Community Services Activities	50,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$192,335,660
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,791,030
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,284,527
7311 Pupil Transportation Subsidy	880,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	335,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,482,287
7330 Health Services (Medical, Dental, Nurse, Act 25)	230,000
7340 State Property Tax Reduction Allocation	5,650,059
7360 Safe Schools	219,510
7505 Ready to Learn Block Grant	416,762
7810 State Share of Social Security and Medicare Taxes	4,102,862
7820 State Share of Retirement Contributions	19,263,680
REVENUE FROM STATE SOURCES	\$53,685,717
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	314,659
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	162,587
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,841
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,046,866

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,200,000
REVENUE FROM FEDERAL SOURCES	\$2,767,953
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	248,789,330

2021-2022 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$162,642,021
Amount of Tax Relief for Homestead Exclusions	\$5,650,059
Total Approx. Tax Revenue:	\$168,292,080
Approx. Tax Levy for Tax Rate Calculation:	\$172,335,980

Bucks

Total

2020-21 Data		
a. Assessed Value	\$1,293,324,240	\$1,293,324,240
b. Real Estate Mills	130.2160	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$11,324,553,853	\$11,324,553,853
d. Assessed Value	\$1,297,639,358	\$1,297,639,358
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy (a * b)	\$168,411,509	\$168,411,509
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$168,411,509	\$168,411,509
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	130.2160	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.57394%	97.57394%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$172,335,980	\$172,335,980
l. 2021-22 Real Estate Tax Rate (k / d * 1000)	132.8073	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$172,335,980	\$172,335,980
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$166,685,921
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$162,642,021

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$162,642,021
Amount of Tax Relief for Homestead Exclusions	\$5,650,059
Total Approx. Tax Revenue:	\$168,292,080
Approx. Tax Levy for Tax Rate Calculation:	\$172,336,980

	Bucks	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	134.1224	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$174,042,505	\$174,042,505
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	\$2,168.00	
Number of Homestead/Farmstead Properties	19432	19432
Median Assessed Value of Homestead Properties		\$38,800

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$162,642,021
Amount of Tax Relief for Homestead Exclusions	\$5,650,059
Total Approx. Tax Revenue:	\$168,292,080
Approx. Tax Levy for Tax Rate Calculation:	\$172,335,980

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,650,059	Lowering RE Tax Rate	\$0	\$5,650,059
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,650,059

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	1,297,639,358	132.8073	172,335,980			97.57394%	
Totals:		1,297,639,358		172,335,980	5,650,059	186,685,921	97.57394%	162,642,021

	Rate		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
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	134,999
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			134,999
6150 Current Act 511 Taxes-- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	17,349,999
6152 Current Act 511 Occupation Taxes	400.0000	0.000	4,158,001
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,916,984
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0
Total Current Act 511 Taxes-- Proportional Assessments			24,424,984
Total Act 511, Current Taxes			24,559,983
Act 511 Tax Limit -->		11,324,553,853	12
		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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	130.2160	132.8073	2.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679					3.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes	400.0000	400.0000	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	102,448,093
1200 Special Programs - Elementary / Secondary	51,354,055
1300 Vocational Education	1,730,802
1400 Other Instructional Programs - Elementary / Secondary	1,910,410
Total Instruction	\$157,443,360
2000 Support Services	
2100 Support Services - Students	8,991,449
2200 Support Services - Instructional Staff	6,698,743
2300 Support Services - Administration	10,962,154
2400 Support Services - Pupil Health	2,906,149
2500 Support Services - Business	1,580,547
2600 Operation and Maintenance of Plant Services	15,003,328
2700 Student Transportation Services	13,006,850
2800 Support Services - Central	7,261,486
2900 Other Support Services	86,866
Total Support Services	\$66,499,572
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,474,640
3300 Community Services	219,707
Total Operation of Non-Instructional Services	\$3,694,347
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,766,401
5200 Interfund Transfers - Out	2,500,000
5900 Budgetary Reserve	1,250,000
Total Other Expenditures and Financing Uses	\$22,516,401
Total Estimated Expenditures and Other Financing Uses	\$250,153,680

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	60,842,749
200 Personnel Services - Employee Benefits	36,934,821
300 Purchased Professional and Technical Services	721,338
400 Purchased Property Services	415,527
500 Other Purchased Services	1,536,462
600 Supplies	1,703,906
700 Property	283,715
800 Other Objects	9,575
Total Regular Programs - Elementary / Secondary	\$102,448,093
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,248,346
200 Personnel Services - Employee Benefits	18,734,974
300 Purchased Professional and Technical Services	2,551,026
400 Purchased Property Services	6,170
500 Other Purchased Services	2,550,388
600 Supplies	216,564
700 Property	24,232
800 Other Objects	22,355
Total Special Programs - Elementary / Secondary	\$51,354,055
1300 Vocational Education	
500 Other Purchased Services	1,730,802
Total Vocational Education	\$1,730,802
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,173,731
200 Personnel Services - Employee Benefits	621,879
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	500
500 Other Purchased Services	2,500
600 Supplies	5,800
700 Property	1,000
Total Other Instructional Programs - Elementary / Secondary	\$1,910,410
Total Instruction	\$157,443,360
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,501,919
200 Personnel Services - Employee Benefits	3,246,919
300 Purchased Professional and Technical Services	173,476
500 Other Purchased Services	600
600 Supplies	64,215
700 Property	2,000
800 Other Objects	2,320
Total Support Services - Students	\$8,991,449

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,548,262
200 Personnel Services - Employee Benefits	2,262,448
300 Purchased Professional and Technical Services	320,915
400 Purchased Property Services	15,050
500 Other Purchased Services	63,758
600 Supplies	433,697
700 Property	8,250
800 Other Objects	46,363
Total Support Services - Instructional Staff	\$6,698,743
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,860,375
200 Personnel Services - Employee Benefits	3,609,421
300 Purchased Professional and Technical Services	587,500
400 Purchased Property Services	14,160
500 Other Purchased Services	245,549
600 Supplies	236,422
700 Property	13,650
800 Other Objects	395,077
Total Support Services - Administration	\$10,962,154
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,631,825
200 Personnel Services - Employee Benefits	1,143,494
300 Purchased Professional and Technical Services	40,637
400 Purchased Property Services	2,650
500 Other Purchased Services	25,720
600 Supplies	43,158
700 Property	15,400
800 Other Objects	3,265
Total Support Services - Pupil Health	\$2,906,149
2500 Support Services - Business	
100 Personnel Services - Salaries	914,451
200 Personnel Services - Employee Benefits	582,691
300 Purchased Professional and Technical Services	23,200
400 Purchased Property Services	17,238
500 Other Purchased Services	20,250
600 Supplies	19,750
700 Property	1,000
800 Other Objects	1,967
Total Support Services - Business	\$1,580,547
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,033,243
200 Personnel Services - Employee Benefits	2,708,031
300 Purchased Professional and Technical Services	387,600
400 Purchased Property Services	4,590,265

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	560,826
600 Supplies	2,622,913
700 Property	48,500
800 Other Objects	53,950
Total Operation and Maintenance of Plant Services	\$15,003,328
2700 Student Transportation Services	
100 Personnel Services - Salaries	817,028
200 Personnel Services - Employee Benefits	665,632
400 Purchased Property Services	356,862
500 Other Purchased Services	10,611,934
600 Supplies	519,904
700 Property	35,000
800 Other Objects	500
Total Student Transportation Services	\$13,006,860
2800 Support Services - Central	
100 Personnel Services - Salaries	1,702,253
200 Personnel Services - Employee Benefits	1,018,503
300 Purchased Professional and Technical Services	438,020
400 Purchased Property Services	241,878
500 Other Purchased Services	149,417
600 Supplies	1,690,155
700 Property	2,015,010
800 Other Objects	6,250
Total Support Services - Central	\$7,261,486
2900 Other Support Services	
500 Other Purchased Services	88,866
Total Other Support Services	\$88,866
Total Support Services	\$66,499,572
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,888,717
200 Personnel Services - Employee Benefits	864,766
300 Purchased Professional and Technical Services	101,125
400 Purchased Property Services	55,650
500 Other Purchased Services	250,700
600 Supplies	194,438
700 Property	44,895
800 Other Objects	74,349
Total Student Activities	\$3,474,640
3300 Community Services	
100 Personnel Services - Salaries	86,693
200 Personnel Services - Employee Benefits	37,614
400 Purchased Property Services	14,000
500 Other Purchased Services	56,000

2021-2022 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

Description	Amount
600 Supplies	13,900
700 Property	4,400
800 Other Objects	7,100
Total Community Services	\$219,707
Total Operation of Non-Instructional Services	\$3,894,347
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,896,595
900 Other Uses of Funds	11,869,806
Total Debt Service / Other Expenditures and Financing Uses	\$18,766,401
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,500,000
Total Interfund Transfers - Out	\$2,500,000
8900 <u>Budgetary Reserve</u>	
800 Other Objects	1,250,000
Total Budgetary Reserve	\$1,250,000
Total Other Expenditures and Financing Uses	\$22,516,401
TOTAL EXPENDITURES	\$260,153,688

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	30,000,000	25,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,000,000	2,000,000
Other Capital Projects Fund	25,000,000	25,000,000
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	\$63,500,000	\$58,500,000

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$63,500,000

\$58,500,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	230,000,000	240,000,000
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	\$238,100,000	\$248,100,000
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

06/30/2021 Estimate

06/30/2022 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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$238,100,000	\$248,100,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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	\$238,100,000	\$248,100,000

Account Description	Amounts
0810 Nonspendable Fund Balance	30,119
0820 Restricted Fund Balance	12,811
0830 Committed Fund Balance	10,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,560,235
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,560,235
5900 Budgetary Reserve	1,250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,853,165