

LEA Name : Council Rock SD

Class : 2

AUN Number : 122092353

County : Bucks

## FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

### PROPOSED FINAL

#### General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
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
--------------------------------------	-------------------	--------------------

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	\$253971921
Ending Unassigned Fund Balance	\$7335016
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.88%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2021

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

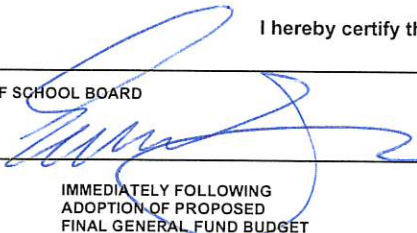
24 PS 6-687(a)(1)

(03/2006)

School District Name : Council Rock SD	County : Bucks	AUN Number : 122092353
---	-------------------	---------------------------

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
--	-------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$5,625,382.00 7340 PDE Amount: \$0.00	
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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0610 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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$22,924,585</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	193,228,090
7000 Revenue from State Sources	53,433,175
8000 Revenue from Federal Sources	1,721,087
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$248,382,352</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$271,306,937</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	164,330,549
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	23,833,886
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,725,001
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,800,000
6910 Rentals	50,000
6940 Tuition from Patrons	25,000
6980 Revenue from Community Services Activities	50,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$193,228,090</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	5,625,382
7505 Ready to Learn Block Grant	416,762
7810 State Share of Social Security and Medicare Taxes	4,106,486
7820 State Share of Retirement Contributions	19,251,701
<b>REVENUE FROM STATE SOURCES</b>	<b>\$53,433,175</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,721,087</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>248,382,352</b>

2021-2022 Final General Fund Budget

AUN: 122092353 Council Rock SD  
 Printed 4/16/2021 11:53:09 AM

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$164,330,549	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,625,382</u>	
Total Approx. Tax Revenue:	\$169,955,931	
Approx. Tax Levy for Tax Rate Calculation:	\$174,042,505	
	Bucks	Total
<hr/>		
<b>2020-21 Data</b>		
a. Assessed Value	\$1,293,324,240	\$1,293,324,240
b. Real Estate Mills	130.2160	
<b>I. 2021-22 Data</b>		
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
<hr/>		
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy (a * b)	\$168,411,509	\$168,411,509
<b>2021-22 Calculations</b>		
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	
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.57354%	97.57354%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$174,042,505	\$174,042,505
l. 2021-22 Real Estate Tax Rate (k / d * 1000)	134.1224	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$174,042,505	\$174,042,505
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$168,417,123
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$164,330,549



2021-2022 Final General Fund Budget

AUN: 122092353 Council Rock SD  
 Printed 4/16/2021 11:53:09 AM

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$164,330,549
Amount of Tax Relief for Homestead Exclusions	<u>\$5,625,382</u>
Total Approx. Tax Revenue:	\$169,955,931
Approx. Tax Levy for Tax Rate Calculation:	\$174,042,505

	Bucks	Total
<b>Index Maximums</b>		
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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,155.00	
Number of Homestead/Farmstead Properties	19845	19845
Median Assessed Value of Homestead Properties		\$38,800

2021-2022 Final General Fund Budget

AUN: 122092353 Council Rock SD

Printed 4/16/2021 11:53:09 AM

Real Estate Tax Rate (RETR) Report

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

Page - 3 of 3

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$164,330,549
Amount of Tax Relief for Homestead Exclusions	<u>\$5,625,382</u>
Total Approx. Tax Revenue:	\$169,955,931
Approx. Tax Levy for Tax Rate Calculation:	\$174,042,505

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$5,625,382

Lowering RE Tax Rate

\$0

\$5,625,382

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$5,625,382**

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	134.1224	174,042,605			97.57354%	
<b>Totals:</b>	<b>1,297,639,358</b>		<b>174,042,605</b>	<b>5,625,382</b>	<b>168,417,123 X</b>	<b>97.57354%</b>	<b>164,830,549</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes- Flat Rate Assessments		Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$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	134,999	134,999
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
6148 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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>134,999</b>	<b>134,999</b>
6150 Current Act 511 Taxes - Proportional Assessments		Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	16,758,901	16,758,901
6152 Current Act 511 Occupation Taxes	400.0000	0.000	4,158,001	4,158,001
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,916,984	2,916,984
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0	0
6158 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>23,833,886</b>	<b>23,833,886</b>
<b>Total Act 511, Current Taxes</b>				<b>23,968,885</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>11,324,553,853 X</b>	<b>12</b>	<b>135,894,646</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	134.1224	3.00%	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%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	103,289,647
1300 Vocational Education	51,506,995
1400 Other Instructional Programs - Elementary / Secondary	1,730,802
<b>Total Instruction</b>	<b>1,611,203</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	
2200 Support Services - Instructional Staff	8,927,523
2300 Support Services - Administration	6,808,146
2400 Support Services - Pupil Health	10,885,382
2500 Support Services - Business	2,911,375
2600 Operation and Maintenance of Plant Services	1,549,533
2700 Student Transportation Services	15,835,945
2800 Support Services - Central	13,006,850
2900 Other Support Services	8,362,810
<b>Total Support Services</b>	<b>88,866</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	
3300 Community Services	3,474,640
<b>Total Operation of Non-Instructional Services</b>	<b>219,707</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	18,766,401
5900 Budgetary Reserve	3,650,000
<b>Total Other Expenditures and Financing Uses</b>	<b>1,346,096</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,762,497</b>
	<b>\$253,971,921</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	61,136,338
200 Personnel Services - Employee Benefits	37,361,459
300 Purchased Professional and Technical Services	842,667
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$103,289,647</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	27,292,302
200 Personnel Services - Employee Benefits	18,753,694
300 Purchased Professional and Technical Services	2,587,010
400 Purchased Property Services	8,170
500 Other Purchased Services	2,550,388
600 Supplies	249,004
700 Property	36,672
800 Other Objects	31,755
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$51,506,995</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,730,802
<b>Total Vocational Education</b>	<b>\$1,730,802</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	965,017
200 Personnel Services - Employee Benefits	530,686
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	1,200
500 Other Purchased Services	2,500
600 Supplies	5,800
700 Property	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,611,203</b>
<b>Total Instruction</b>	<b>\$158,138,647</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	5,423,624
200 Personnel Services - Employee Benefits	3,215,276
300 Purchased Professional and Technical Services	210,488
500 Other Purchased Services	600
600 Supplies	72,215
700 Property	2,000
800 Other Objects	3,320
<b>Total Support Services - Students</b>	<b>\$8,927,523</b>

2021-2022 Final General Fund Budget

LEA : 122092353 Council Rock SD

Printed 4/16/2021 11:53:17 AM

Estimated Expenditures and Other Financing Uses: Detail

Description	Amount
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	3,589,034
200 Personnel Services - Employee Benefits	2,279,812
300 Purchased Professional and Technical Services	371,412
400 Purchased Property Services	15,050
500 Other Purchased Services	63,758
600 Supplies	434,467
700 Property	8,250
800 Other Objects	46,363
<b>Total Support Services - Instructional Staff</b>	<b>\$6,808,146</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	5,807,727
200 Personnel Services - Employee Benefits	3,585,297
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
<b>Total Support Services - Administration</b>	<b>\$10,885,382</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,631,826
200 Personnel Services - Employee Benefits	1,143,494
300 Purchased Professional and Technical Services	45,862
400 Purchased Property Services	2,650
500 Other Purchased Services	25,720
600 Supplies	43,158
700 Property	15,400
800 Other Objects	3,285
<b>Total Support Services - Pupil Health</b>	<b>\$2,911,375</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	892,701
200 Personnel Services - Employee Benefits	573,427
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
<b>Total Support Services - Business</b>	<b>\$1,549,533</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	4,033,243
200 Personnel Services - Employee Benefits	2,708,031
300 Purchased Professional and Technical Services	452,600
400 Purchased Property Services	4,925,187

Description	Amount
500 Other Purchased Services	660,826
600 Supplies	2,680,413
700 Property	419,695
800 Other Objects	55,960
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$15,835,945</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	817,028
200 Personnel Services - Employee Benefits	665,632
400 Purchased Property Services	356,852
500 Other Purchased Services	10,611,934
600 Supplies	519,904
700 Property	35,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$13,006,850</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,711,247
200 Personnel Services - Employee Benefits	1,022,333
300 Purchased Professional and Technical Services	438,020
400 Purchased Property Services	331,678
500 Other Purchased Services	275,917
600 Supplies	1,802,155
700 Property	2,775,010
800 Other Objects	6,250
<b>Total Support Services - Central</b>	<b>\$8,362,810</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	88,866
<b>Total Other Support Services</b>	<b>\$88,866</b>
<b>Total Support Services</b>	<b>\$68,376,430</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$3,474,640</b>
<b>3300 Community Services</b>	
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



Description	Amount
600 Supplies	13,900
700 Property	4,400
800 Other Objects	7,100
<b>Total Community Services</b>	<b>\$219,707</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,694,347</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,896,595
900 Other Uses of Funds	11,869,806
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,766,401</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	3,650,000
<b>Total Interfund Transfers - Out</b>	<b>\$3,650,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,346,096
<b>Total Budgetary Reserve</b>	<b>\$1,346,096</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$23,762,497</b>
<b>TOTAL EXPENDITURES</b>	<b>\$253,971,921</b>

<u>Cash and Short-Term Investments</u>	<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		
<b>Total Cash and Short-Term Investments</b>	<b>\$63,500,000</b>	<b>\$58,500,000</b>

<u>Long-Term Investments</u>	<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>
<b>General Fund</b>		
0510 Bonds Payable	230,000,000	240,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	3,700,000	3,700,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	4,400,000	4,400,000
<b>Total General Fund</b>	<b>\$238,100,000</b>	<b>\$248,100,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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**

06/30/2021 Estimate

06/30/2022 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

06/30/2021 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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$238,100,000**

**\$248,100,000**



**Short-Term Payables**

	<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		
Permanent Fund		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$238,100,000</b>	<b>\$248,100,000</b>

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	7,335,016
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$17,335,016</b>
5900 Budgetary Reserve	1,346,096
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$18,724,042</b>