

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

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

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Email Address

Val Number

Description

Justification

<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	192,606,089
7000 Revenue from State Sources	54,846,472
8000 Revenue from Federal Sources	1,721,087
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$249,173,648</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$272,098,233</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	163,808,549
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	1,625,000
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

REVENUE FROM LOCAL SOURCES \$192,606,089

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	14,450,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,175,000
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	1,300,000
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	4,568,915
7820 State Share of Retirement Contributions	20,835,413

REVENUE FROM STATE SOURCES \$54,846,472

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

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,200,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,721,087
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	249,173,648
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Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$163,808,549	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,625,382</u>	
Total Approx. Tax Revenue:	\$169,433,931	
Approx. Tax Levy for Tax Rate Calculation:	\$174,042,635	
	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	\$168,411,509	\$168,411,509
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$168,411,509	\$168,411,509
(f Total * g)		
i. Base Mills Subject to Index	130.2160	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.26352%	97.26352%
k. Tax Levy Needed	\$174,042,635	\$174,042,635
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	134.1225	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$174,042,635	\$174,042,635
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$168,417,253
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$163,808,549
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$163,808,549	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,625,382</u>	
Total Approx. Tax Revenue:	\$169,433,931	
Approx. Tax Levy for Tax Rate Calculation:	\$174,042,635	
	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))	0.0001	
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)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$130	\$130
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$126	\$126

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$163,808,549
Amount of Tax Relief for Homestead Exclusions	<u>\$5,625,382</u>
Total Approx. Tax Revenue:	\$169,433,931
Approx. Tax Levy for Tax Rate Calculation:	\$174,042,635
	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

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	1,297,639,358	134.1225	174,042,635			97.26352%	
Totals:	1,297,639,358		174,042,635	5,625,382 =	168,417,253 X	97.26352% =	163,808,549

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
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 134,999 134,999

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
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	0.000	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 23,833,886 23,833,886

Total Act 511, Current Taxes 23,968,885

Act 511 Tax Limit -->	11,324,553,853 X	12	135,894,646
	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	134.1225	3.01%	No	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					3.0%				
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 <u>Current Act 511 Taxes-- Proportional Assessments</u>					3.0%				
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	107,575,650
1200 Special Programs - Elementary / Secondary	53,695,518
1300 Vocational Education	2,062,340
1400 Other Instructional Programs - Elementary / Secondary	1,746,921
1500 Nonpublic School Programs	21,396
Total Instruction	\$165,101,825
2000 Support Services	
2100 Support Services - Students	9,079,274
2200 Support Services - Instructional Staff	7,097,143
2300 Support Services - Administration	10,984,143
2400 Support Services - Pupil Health	3,149,599
2500 Support Services - Business	1,633,910
2600 Operation and Maintenance of Plant Services	15,426,256
2700 Student Transportation Services	13,200,973
2800 Support Services - Central	6,668,474
2900 Other Support Services	94,970
Total Support Services	\$67,334,742
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,520,240
3300 Community Services	241,350
Total Operation of Non-Instructional Services	\$3,761,590
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,766,401
5200 Interfund Transfers - Out	3,150,000
5900 Budgetary Reserve	1,346,096
Total Other Expenditures and Financing Uses	\$23,262,497
Total Estimated Expenditures and Other Financing Uses	\$259,460,654

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	63,780,938
200 Personnel Services - Employee Benefits	39,063,414
300 Purchased Professional and Technical Services	841,299
400 Purchased Property Services	414,042
500 Other Purchased Services	986,509
600 Supplies	2,284,923
700 Property	196,522
800 Other Objects	8,003
Total Regular Programs - Elementary / Secondary	\$107,575,650
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,059,734
200 Personnel Services - Employee Benefits	19,349,773
300 Purchased Professional and Technical Services	2,642,627
400 Purchased Property Services	6,170
500 Other Purchased Services	3,427,759
600 Supplies	153,746
700 Property	31,895
800 Other Objects	23,814
Total Special Programs - Elementary / Secondary	\$53,695,518
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,062,340
Total Vocational Education	\$2,062,340
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,042,235
200 Personnel Services - Employee Benefits	600,715
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	1,221
500 Other Purchased Services	2,500
600 Supplies	4,250
700 Property	1,000
Total Other Instructional Programs - Elementary / Secondary	\$1,746,921
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,592
600 Supplies	10,804
Total Nonpublic School Programs	\$21,396
Total Instruction	\$165,101,825
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,545,110
200 Personnel Services - Employee Benefits	3,280,842
300 Purchased Professional and Technical Services	183,238
400 Purchased Property Services	1,517

2021-2022 Preliminary General Fund Budget

LEA : 122092353 Council Rock SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	611
600 Supplies	61,983
700 Property	1,250
800 Other Objects	4,723
Total Support Services - Students	\$9,079,274
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,874,754
200 Personnel Services - Employee Benefits	2,382,749
300 Purchased Professional and Technical Services	357,066
400 Purchased Property Services	14,018
500 Other Purchased Services	57,502
600 Supplies	371,306
700 Property	10,292
800 Other Objects	29,456
Total Support Services - Instructional Staff	\$7,097,143
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,917,771
200 Personnel Services - Employee Benefits	3,695,690
300 Purchased Professional and Technical Services	523,383
400 Purchased Property Services	14,217
500 Other Purchased Services	188,362
600 Supplies	236,909
700 Property	11,983
800 Other Objects	395,828
Total Support Services - Administration	\$10,984,143
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,772,298
200 Personnel Services - Employee Benefits	1,245,084
300 Purchased Professional and Technical Services	43,407
400 Purchased Property Services	3,131
500 Other Purchased Services	41,760
600 Supplies	39,639
700 Property	1,015
800 Other Objects	3,265
Total Support Services - Pupil Health	\$3,149,599
2500 Support Services - Business	
100 Personnel Services - Salaries	932,592
200 Personnel Services - Employee Benefits	617,913
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	\$1,633,910

2021-2022 Preliminary General Fund Budget

LEA : 122092353 Council Rock SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,998,757
200 Personnel Services - Employee Benefits	2,688,956
300 Purchased Professional and Technical Services	520,012
400 Purchased Property Services	4,772,855
500 Other Purchased Services	466,993
600 Supplies	2,590,988
700 Property	360,325
800 Other Objects	27,370
Total Operation and Maintenance of Plant Services	\$15,426,256
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	806,174
200 Personnel Services - Employee Benefits	671,743
300 Purchased Professional and Technical Services	3,063
400 Purchased Property Services	415,327
500 Other Purchased Services	10,767,242
600 Supplies	501,178
700 Property	35,735
800 Other Objects	511
Total Student Transportation Services	\$13,200,973
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,707,296
200 Personnel Services - Employee Benefits	1,024,402
300 Purchased Professional and Technical Services	442,950
400 Purchased Property Services	210,578
500 Other Purchased Services	170,785
600 Supplies	1,114,713
700 Property	1,987,200
800 Other Objects	10,550
Total Support Services - Central	\$6,668,474
2900 <u>Other Support Services</u>	
500 Other Purchased Services	88,742
800 Other Objects	6,228
Total Other Support Services	\$94,970
Total Support Services	\$67,334,742
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,909,527
200 Personnel Services - Employee Benefits	876,456
300 Purchased Professional and Technical Services	102,410
400 Purchased Property Services	63,440
500 Other Purchased Services	221,349
600 Supplies	232,603
700 Property	37,826
800 Other Objects	76,629

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$3,520,240
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	101,587
200 Personnel Services - Employee Benefits	45,363
400 Purchased Property Services	14,000
500 Other Purchased Services	56,000
600 Supplies	13,900
700 Property	3,400
800 Other Objects	7,100
Total Community Services	\$241,350
Total Operation of Non-Instructional Services	\$3,761,590
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,931,401
900 Other Uses of Funds	11,835,000
Total Debt Service / Other Expenditures and Financing Uses	\$18,766,401
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,150,000
Total Interfund Transfers - Out	\$3,150,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,346,096
Total Budgetary Reserve	\$1,346,096
Total Other Expenditures and Financing Uses	\$23,262,497
TOTAL EXPENDITURES	\$259,460,654

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

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		

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
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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
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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		
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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		
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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		
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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

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

<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
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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	2,637,579
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,637,579
5900 Budgetary Reserve	1,346,096
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,026,605