

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
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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	\$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
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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
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**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>
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	193,228,090
7000 Revenue from State Sources	53,433,175
8000 Revenue from Federal Sources	1,721,087
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$248,382,352</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$271,306,937</u>

Amount

REVENUE FROM LOCAL SOURCES

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

REVENUE FROM LOCAL SOURCES \$193,228,090

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	5,625,382
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

REVENUE FROM STATE SOURCES \$53,433,175

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	248,382,352
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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

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	97.57354%	97.57354%
k. Tax Levy Needed	\$174,042,505	\$174,042,505
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	134.1224	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$174,042,505	\$174,042,505
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$168,417,123
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$164,330,549
(n * Est. Pct. Collection)		

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

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	\$2,155.00	
Number of Homestead/Farmstead Properties	19845	19845
Median Assessed Value of Homestead Properties		\$38,800

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

<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	134.1224	174,042,505			97.57354%	
Totals:	1,297,639,358		174,042,505	5,625,382 =	168,417,123 X	97.57354% =	164,330,549

	<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	0.0000	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
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	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:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate	Less than or equal to Index		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 <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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	103,289,647
1200 Special Programs - Elementary / Secondary	51,506,995
1300 Vocational Education	1,730,802
1400 Other Instructional Programs - Elementary / Secondary	1,611,203
Total Instruction	\$158,138,647
2000 Support Services	
2100 Support Services - Students	8,927,523
2200 Support Services - Instructional Staff	6,808,146
2300 Support Services - Administration	10,885,382
2400 Support Services - Pupil Health	2,911,375
2500 Support Services - Business	1,549,533
2600 Operation and Maintenance of Plant Services	15,835,945
2700 Student Transportation Services	13,006,850
2800 Support Services - Central	8,362,810
2900 Other Support Services	88,866
Total Support Services	\$68,376,430
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	3,650,000
5900 Budgetary Reserve	1,346,096
Total Other Expenditures and Financing Uses	\$23,762,497
Total Estimated Expenditures and Other Financing Uses	\$253,971,921

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	61,136,336
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
Total Regular Programs - Elementary / Secondary	\$103,289,647
1200 <u>Special Programs - Elementary / Secondary</u>	
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	6,170
500 Other Purchased Services	2,550,388
600 Supplies	249,004
700 Property	36,672
800 Other Objects	31,755
Total Special Programs - Elementary / Secondary	\$51,506,995
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,730,802
Total Vocational Education	\$1,730,802
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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
Total Other Instructional Programs - Elementary / Secondary	\$1,611,203
Total Instruction	\$158,138,647
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$8,927,523

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
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
Total Support Services - Instructional Staff	\$6,808,146
2300 Support Services - Administration	
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
Total Support Services - Administration	\$10,885,382
2400 Support Services - Pupil Health	
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	3,265
Total Support Services - Pupil Health	\$2,911,375
2500 Support Services - Business	
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
Total Support Services - Business	\$1,549,533
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	452,600
400 Purchased Property Services	4,925,187

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	560,826
600 Supplies	2,680,413
700 Property	419,695
800 Other Objects	55,950
Total Operation and Maintenance of Plant Services	\$15,835,945
2700 <u>Student Transportation Services</u>	
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
Total Student Transportation Services	\$13,006,850
2800 <u>Support Services - Central</u>	
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	331,878
500 Other Purchased Services	275,917
600 Supplies	1,802,155
700 Property	2,775,010
800 Other Objects	6,250
Total Support Services - Central	\$8,362,810
2900 <u>Other Support Services</u>	
500 Other Purchased Services	88,866
Total Other Support Services	\$88,866
Total Support Services	\$68,376,430
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
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 <u>Community Services</u>	
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

<u>Description</u>	<u>Amount</u>
600 Supplies	13,900
700 Property	4,400
800 Other Objects	7,100
Total Community Services	\$219,707
Total Operation of Non-Instructional Services	\$3,694,347
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	3,650,000
Total Interfund Transfers - Out	\$3,650,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,346,096
Total Budgetary Reserve	\$1,346,096
Total Other Expenditures and Financing Uses	\$23,762,497
TOTAL EXPENDITURES	\$253,971,921

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

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

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