

PROPOSED VERSION

# 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

\_\_\_\_\_  
Barbara Markowitz

(267)893-2077

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
bmarkowitz@cbsd.org

\_\_\_\_\_  
Email Address

<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.	
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.	The amount represents approximately 3.5% of the 21/22 budget, well below the 8% limitation. This amount will cover less than one month's expenses for the school district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents funds for future healthcare and prescription costs and the deferral of future real estate tax increases.

<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>	
0810 Nonspendable Fund Balance	179,454
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,795,262
0850 Unassigned Fund Balance	22,293,910
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$33,089,172</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	271,528,565
7000 Revenue from State Sources	67,012,376
8000 Revenue from Federal Sources	2,252,508
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$340,793,449</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$373,882,621</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	231,556,667
6150 Current Act 511 Taxes - Proportional Assessments	29,317,601
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,690,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	320,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,400,297
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	300,000
6940 Tuition from Patrons	700,000
6980 Revenue from Community Services Activities	3,899,000
6990 Refunds and Other Miscellaneous Revenue	55,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$271,528,565</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	18,750,000
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	7,310,000
7311 Pupil Transportation Subsidy	2,103,051
7312 Nonpublic and Charter School Pupil Transportation Subsidy	535,159
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	91,993
7330 Health Services (Medical, Dental, Nurse, Act 25)	366,000
7505 Ready to Learn Block Grant	1,024,042
7810 State Share of Social Security and Medicare Taxes	6,445,580
7820 State Share of Retirement Contributions	30,261,551
<b>REVENUE FROM STATE SOURCES</b>	<b>\$67,012,376</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	773,492
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	287,165
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	61,650
8517 NCLB, Title IV - 21st Century Schools	86,201
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,252,508</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>340,793,449</b>

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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:	\$231,556,667	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$231,556,667	
Approx. Tax Levy for Tax Rate Calculation:	\$235,293,122	

Bucks

Total

<b>2020-21 Data</b>		
a. Assessed Value	\$1,877,223,910	\$1,877,223,910
b. Real Estate Mills	124.1000	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$16,354,867,260	\$16,354,867,260
d. Assessed Value	\$1,895,996,149	\$1,895,996,149
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$232,963,487	\$232,963,487
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$232,963,487	\$232,963,487
(f Total * g)		
i. Base Mills Subject to Index	124.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.41200%	98.41200%
k. Tax Levy Needed	\$235,293,122	\$235,293,122
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>124.1000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$235,293,122	\$235,293,122
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$235,293,122
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$231,556,667
(n * Est. Pct. Collection)		

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Approx. Tax Levy for Tax Rate Calculation:	\$235,293,122	

Bucks

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	127.8230	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$242,351,916	\$242,351,916
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

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

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

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Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$231,556,667
Approx. Tax Levy for Tax Rate Calculation:	\$235,293,122

Bucks

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</b>

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	1,895,996,149	124.1000	235,293,122			98.41200%	
<b>Totals:</b>	<b>1,895,996,149</b>		<b>235,293,122</b>	<b>0 =</b>	<b>235,293,122 X</b>	<b>98.41200%</b>	<b>= 231,556,667</b>

	<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	\$0.00	\$0.00	0
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 0 0**

	<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%	24,517,601	24,517,601
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,800,000	4,800,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes -- Proportional Assessments 29,317,601 29,317,601**

**Total Act 511, Current Taxes 29,317,601**

<b>Act 511 Tax Limit --&gt;</b>	<b>16,354,867,260 X</b>	<b>12</b>	<b>196,258,407</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	124.1000	124.1000	0.00%	Yes	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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	162,036,502
1200 Special Programs - Elementary / Secondary	48,947,615
1300 Vocational Education	5,326,000
1400 Other Instructional Programs - Elementary / Secondary	2,045,995
1500 Nonpublic School Programs	34,430
<b>Total Instruction</b>	<b>\$218,390,542</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	15,087,846
2200 Support Services - Instructional Staff	13,824,185
2300 Support Services - Administration	17,002,283
2400 Support Services - Pupil Health	4,419,932
2500 Support Services - Business	1,900,431
2600 Operation and Maintenance of Plant Services	26,304,485
2700 Student Transportation Services	21,978,424
2800 Support Services - Central	5,036,626
2900 Other Support Services	234,600
<b>Total Support Services</b>	<b>\$105,788,812</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	6,021,742
3300 Community Services	4,155,822
<b>Total Operation of Non-Instructional Services</b>	<b>\$10,177,564</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,442,400
5200 Interfund Transfers - Out	11,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$16,442,400</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$350,799,318</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	96,535,668
200 Personnel Services - Employee Benefits	60,186,672
300 Purchased Professional and Technical Services	119,656
400 Purchased Property Services	882,251
500 Other Purchased Services	1,151,227
600 Supplies	2,975,085
700 Property	173,971
800 Other Objects	11,972
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$162,036,502</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,889,150
200 Personnel Services - Employee Benefits	15,533,630
300 Purchased Professional and Technical Services	5,618,458
400 Purchased Property Services	1,785
500 Other Purchased Services	2,676,101
600 Supplies	225,217
800 Other Objects	3,274
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$48,947,615</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	5,326,000
<b>Total Vocational Education</b>	<b>\$5,326,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	943,441
200 Personnel Services - Employee Benefits	586,944
300 Purchased Professional and Technical Services	71,400
500 Other Purchased Services	444,210
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,045,995</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	28,557
600 Supplies	5,873
<b>Total Nonpublic School Programs</b>	<b>\$34,430</b>
<b>Total Instruction</b>	<b>\$218,390,542</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	9,136,363
200 Personnel Services - Employee Benefits	5,714,986
300 Purchased Professional and Technical Services	146,778
400 Purchased Property Services	663
500 Other Purchased Services	5,661
600 Supplies	82,561
800 Other Objects	834

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$15,087,846</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	7,552,000
200 Personnel Services - Employee Benefits	5,023,304
300 Purchased Professional and Technical Services	341,278
400 Purchased Property Services	65,675
500 Other Purchased Services	130,861
600 Supplies	683,836
700 Property	20,400
800 Other Objects	6,831
<b>Total Support Services - Instructional Staff</b>	<b>\$13,824,185</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	9,189,080
200 Personnel Services - Employee Benefits	5,887,783
300 Purchased Professional and Technical Services	1,171,368
400 Purchased Property Services	25,500
500 Other Purchased Services	341,680
600 Supplies	315,400
700 Property	16,319
800 Other Objects	55,153
<b>Total Support Services - Administration</b>	<b>\$17,002,283</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	2,647,092
200 Personnel Services - Employee Benefits	1,658,923
300 Purchased Professional and Technical Services	60,146
400 Purchased Property Services	459
500 Other Purchased Services	918
600 Supplies	51,068
800 Other Objects	1,326
<b>Total Support Services - Pupil Health</b>	<b>\$4,419,932</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,067,472
200 Personnel Services - Employee Benefits	679,245
300 Purchased Professional and Technical Services	103,734
400 Purchased Property Services	12,240
500 Other Purchased Services	15,300
600 Supplies	18,360
800 Other Objects	4,080
<b>Total Support Services - Business</b>	<b>\$1,900,431</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	10,180,440
200 Personnel Services - Employee Benefits	6,657,579
300 Purchased Professional and Technical Services	516,120
400 Purchased Property Services	2,966,104
500 Other Purchased Services	723,113

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<u>Description</u>	<u>Amount</u>
600 Supplies	5,131,844
700 Property	122,400
800 Other Objects	6,885
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$26,304,485</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	6,120,673
200 Personnel Services - Employee Benefits	3,841,602
300 Purchased Professional and Technical Services	11,016
400 Purchased Property Services	118,830
500 Other Purchased Services	10,967,640
600 Supplies	907,647
700 Property	10,200
800 Other Objects	816
<b>Total Student Transportation Services</b>	<b>\$21,978,424</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,470,940
200 Personnel Services - Employee Benefits	954,836
300 Purchased Professional and Technical Services	655,755
400 Purchased Property Services	1,216,223
500 Other Purchased Services	641,424
600 Supplies	95,652
800 Other Objects	1,796
<b>Total Support Services - Central</b>	<b>\$5,036,626</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	234,600
<b>Total Other Support Services</b>	<b>\$234,600</b>
<b>Total Support Services</b>	<b>\$105,788,812</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	2,942,759
200 Personnel Services - Employee Benefits	1,849,691
300 Purchased Professional and Technical Services	692,918
500 Other Purchased Services	43,860
600 Supplies	426,698
700 Property	31,620
800 Other Objects	34,196
<b>Total Student Activities</b>	<b>\$6,021,742</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	2,267,542
200 Personnel Services - Employee Benefits	1,413,256
300 Purchased Professional and Technical Services	79,708
400 Purchased Property Services	5,457
500 Other Purchased Services	35,802
600 Supplies	354,057

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$4,155,822</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$10,177,564</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	572,400
900 Other Uses of Funds	4,870,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,442,400</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	11,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$11,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$16,442,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$350,799,318</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	47,190,020	47,190,020
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	52,675,852	40,175,852
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 Cash and Short-Term Investments</b>	<b>\$99,865,872</b>	<b>\$87,365,872</b>

**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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$99,865,872</b>	<b>\$87,365,872</b>



<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	11,497,250	4,974,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,035,229	2,035,229
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$13,532,479</b>	<b>\$7,009,729</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		

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

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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- 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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$13,532,479</b>	<b>\$7,009,729</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,532,479</b>	<b>\$7,009,729</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	179,454
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,795,262
0850 Unassigned Fund Balance	12,288,041
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$23,083,303</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$23,262,757</b>
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