

FINAL 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

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Bucks SD	COUNTY : Bucks	AUN : 122092102
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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	\$353017875
Ending Unassigned Fund Balance	\$15918665
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.50%

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 : Central Bucks SD	County : Bucks	AUN Number : 122092102
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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.	
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 4.5% 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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
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	21,988,177
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,783,439</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	273,587,227
7000 Revenue from State Sources	67,545,934
8000 Revenue from Federal Sources	5,815,202
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$346,948,363</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$379,731,802</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	231,875,991
6112 Interim Real Estate Taxes	2,000,140
6113 Public Utility Realty Taxes	250,000
6150 Current Act 511 Taxes - Proportional Assessments	32,291,846
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,750,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	330,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	685,000
6980 Revenue from Community Services Activities	2,924,250
6990 Refunds and Other Miscellaneous Revenue	55,000

REVENUE FROM LOCAL SOURCES \$273,587,227

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	18,637,039
7112 Basic Education Funding-Social Security	6,514,293
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	7,256,417
7311 Pupil Transportation Subsidy	2,313,923
7312 Nonpublic and Charter School Pupil Transportation Subsidy	660,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	294,526
7330 Health Services (Medical, Dental, Nurse, Act 25)	355,000
7505 Ready to Learn Block Grant	1,024,042
7820 State Share of Retirement Contributions	30,365,694

REVENUE FROM STATE SOURCES \$67,545,934

REVENUE FROM FEDERAL SOURCES

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
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	3,562,694
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,000
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REVENUE FROM FEDERAL SOURCES	\$5,815,202
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	346,948,363
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$231,875,991

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$231,875,991

Approx. Tax Levy for Tax Rate Calculation: \$234,128,305

Bucks

Total

2020-21 Data		
a. Assessed Value	\$1,877,223,910	\$1,877,223,910
b. Real Estate Mills	124.1000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$16,354,867,260	\$16,354,867,260
d. Assessed Value	\$1,886,610,030	\$1,886,610,030
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$232,963,487	\$232,963,487
(a * b)		
2021-22 Calculations		
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		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.03800%	99.03800%
k. Tax Levy Needed	\$234,128,305	\$234,128,305
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	124.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$234,128,305	\$234,128,305
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$234,128,305
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$231,875,991
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$231,875,991	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$231,875,991	
Approx. Tax Levy for Tax Rate Calculation:	\$234,128,305	

Bucks

Total

Index Maximums		
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)	\$241,152,154	\$241,152,154
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$37,910

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$231,875,991
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$231,875,991
Approx. Tax Levy for Tax Rate Calculation:	\$234,128,305

Bucks

Total

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
Amount of Tax Relief from State/Local Sources				\$0

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	1,886,610,030	124.1000	234,128,305			99.03800%	
Totals:	1,886,610,030		234,128,305	0	=	234,128,305 X	99.03800% = 231,875,991

	<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
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	27,291,846
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			32,291,846
Total Act 511, Current Taxes			32,291,846
Act 511 Tax Limit -->		16,354,867,260 X	12
		Market Value	Mills
			196,258,407
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	164,566,585
1200 Special Programs - Elementary / Secondary	49,334,681
1300 Vocational Education	5,245,532
1400 Other Instructional Programs - Elementary / Secondary	2,027,232
1500 Nonpublic School Programs	33,755
Total Instruction	\$221,207,785
2000 Support Services	
2100 Support Services - Students	15,236,489
2200 Support Services - Instructional Staff	14,057,477
2300 Support Services - Administration	16,859,579
2400 Support Services - Pupil Health	4,425,982
2500 Support Services - Business	1,804,485
2600 Operation and Maintenance of Plant Services	26,749,367
2700 Student Transportation Services	22,820,241
2800 Support Services - Central	4,914,513
2900 Other Support Services	230,000
Total Support Services	\$107,098,133
3000 Operation of Non-Instructional Services	
3200 Student Activities	5,978,442
3300 Community Services	4,051,015
Total Operation of Non-Instructional Services	\$10,029,457
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,432,500
5200 Interfund Transfers - Out	10,250,000
Total Other Expenditures and Financing Uses	\$14,682,500
Total Estimated Expenditures and Other Financing Uses	\$353,017,875

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	96,418,028
200 Personnel Services - Employee Benefits	59,728,389
300 Purchased Professional and Technical Services	135,445
400 Purchased Property Services	894,266
500 Other Purchased Services	1,713,753
600 Supplies	5,406,900
700 Property	234,776
800 Other Objects	35,028
Total Regular Programs - Elementary / Secondary	\$164,566,585
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,198,616
200 Personnel Services - Employee Benefits	15,468,571
300 Purchased Professional and Technical Services	4,423,975
400 Purchased Property Services	1,750
500 Other Purchased Services	3,983,717
600 Supplies	254,842
800 Other Objects	3,210
Total Special Programs - Elementary / Secondary	\$49,334,681
1300 <u>Vocational Education</u>	
500 Other Purchased Services	5,245,532
Total Vocational Education	\$5,245,532
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	944,345
200 Personnel Services - Employee Benefits	579,702
300 Purchased Professional and Technical Services	148,785
500 Other Purchased Services	354,400
Total Other Instructional Programs - Elementary / Secondary	\$2,027,232
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	27,997
600 Supplies	5,758
Total Nonpublic School Programs	\$33,755
Total Instruction	\$221,207,785
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	9,199,640
200 Personnel Services - Employee Benefits	5,647,346
300 Purchased Professional and Technical Services	299,601
400 Purchased Property Services	1,000
500 Other Purchased Services	11,150
600 Supplies	76,408
800 Other Objects	1,344

2021-2022 Final General Fund Budget

LEA : 122092102 Central Bucks SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$15,236,489
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	7,592,606
200 Personnel Services - Employee Benefits	4,910,842
300 Purchased Professional and Technical Services	375,760
400 Purchased Property Services	54,750
500 Other Purchased Services	128,785
600 Supplies	973,139
700 Property	18,432
800 Other Objects	3,163
Total Support Services - Instructional Staff	\$14,057,477
2300 Support Services - Administration	
100 Personnel Services - Salaries	8,942,185
200 Personnel Services - Employee Benefits	5,724,685
300 Purchased Professional and Technical Services	1,259,000
400 Purchased Property Services	26,500
500 Other Purchased Services	330,150
600 Supplies	508,865
700 Property	15,000
800 Other Objects	53,194
Total Support Services - Administration	\$16,859,579
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,650,158
200 Personnel Services - Employee Benefits	1,626,842
300 Purchased Professional and Technical Services	59,103
400 Purchased Property Services	450
500 Other Purchased Services	1,000
600 Supplies	83,629
800 Other Objects	4,800
Total Support Services - Pupil Health	\$4,425,982
2500 Support Services - Business	
100 Personnel Services - Salaries	1,051,875
200 Personnel Services - Employee Benefits	645,710
300 Purchased Professional and Technical Services	68,450
400 Purchased Property Services	3,500
500 Other Purchased Services	14,500
600 Supplies	17,500
800 Other Objects	2,950
Total Support Services - Business	\$1,804,485
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	10,465,935
200 Personnel Services - Employee Benefits	6,639,534
300 Purchased Professional and Technical Services	544,000
400 Purchased Property Services	3,034,028
500 Other Purchased Services	851,070

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	5,065,450
700 Property	145,000
800 Other Objects	4,350
Total Operation and Maintenance of Plant Services	\$26,749,367
2700 Student Transportation Services	
100 Personnel Services - Salaries	6,260,937
200 Personnel Services - Employee Benefits	3,843,376
300 Purchased Professional and Technical Services	10,900
400 Purchased Property Services	119,000
500 Other Purchased Services	11,628,328
600 Supplies	926,900
700 Property	30,000
800 Other Objects	800
Total Student Transportation Services	\$22,820,241
2800 Support Services - Central	
100 Personnel Services - Salaries	1,530,797
200 Personnel Services - Employee Benefits	964,704
300 Purchased Professional and Technical Services	542,750
400 Purchased Property Services	1,120,715
500 Other Purchased Services	654,232
600 Supplies	99,276
800 Other Objects	2,039
Total Support Services - Central	\$4,914,513
2900 Other Support Services	
500 Other Purchased Services	230,000
Total Other Support Services	\$230,000
Total Support Services	\$107,098,133
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,901,321
200 Personnel Services - Employee Benefits	1,781,022
300 Purchased Professional and Technical Services	667,801
500 Other Purchased Services	145,920
600 Supplies	416,987
700 Property	31,166
800 Other Objects	34,225
Total Student Activities	\$5,978,442
3300 Community Services	
100 Personnel Services - Salaries	2,238,331
200 Personnel Services - Employee Benefits	1,374,035
300 Purchased Professional and Technical Services	74,065
400 Purchased Property Services	8,000
500 Other Purchased Services	34,600
600 Supplies	321,984

<u>Description</u>	<u>Amount</u>
Total Community Services	\$4,051,015
Total Operation of Non-Instructional Services	\$10,029,457
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	567,500
900 Other Uses of Funds	3,865,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,432,500
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,250,000
Total Interfund Transfers - Out	\$10,250,000
Total Other Expenditures and Financing Uses	\$14,682,500
TOTAL EXPENDITURES	\$353,017,875

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	47,267,992	45,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	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		

Total Cash and Short-Term Investments	\$99,943,844	\$85,175,852
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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	\$99,943,844	\$85,175,852
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	11,350,000	7,485,000
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		
Total General Fund	\$13,385,229	\$9,520,229

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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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
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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
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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	\$13,385,229	\$9,520,229

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	\$13,385,229	\$9,520,229
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	66,065	132,145
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$66,065	\$132,145
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$66,065	\$132,145

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	38,650	77,300
200 Personnel Services - Employee Benefits	26,900	53,800
300 Purchased Professional and Technical Services	400	800
400 Purchased Property Services	76	150
500 Other Purchased Services	30	76
600 Supplies	9	19
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$66,065	\$132,145
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$66,065	\$132,145
TOTAL EXPENDITURES	\$66,065	\$132,145

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$7,960	\$15,926
TOTAL REVENUES	\$7,960	\$15,926

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	1,390	2,780
7820 State Share of Retirement Contributions	6,570	13,146
Total Revenue from State Sources	\$7,960	\$15,926
TOTAL REVENUES	\$7,960	\$15,926

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	15,918,665
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$26,713,927

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,893,381
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