

# 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

\_\_\_\_\_  
Kimberly Zedalis

(215)428-4127

Extn :

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
kzedalis@pennsburysd.org

**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pennsbury SD	COUNTY : Bucks	AUN : 122098202
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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	\$223048902
Ending Unassigned Fund Balance	\$15721628
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.04%

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

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

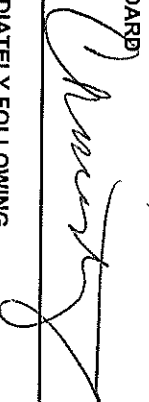
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pembury SD	County : Bucks	AUN Number : 122098202
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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 4-15-21
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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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$90.00 Approved Referendum Exception Amt: \$0.00	Rounding
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve will be used to offset unanticipated costs for the 2021-2022 school year.
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.	Unassigned fund balance will be used to offset emergencies and to offset future tax increases.

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

16,899,652

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$16,899,652

**Estimated Revenues And Other Financing Sources**

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

163,135,141  
52,727,032  
6,008,705

**Total Estimated Revenues And Other Financing Sources**

\$221,870,878

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$238,770,530

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	152,644,215
6112 Interim Real Estate Taxes	811,401
6113 Public Utility Realty Taxes	147,466
6114 Payments in Lieu of Current Taxes - State / Local	1,127,869
6150 Current Act 511 Taxes - Proportional Assessments	2,577,077
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,203,284
6500 Earnings on Investments	78,466
6700 Revenues from LEA Activities	276,956
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,108,329
6910 Rentals	432,986
6920 Contributions and Donations from Private Sources	500,043
6940 Tuition from Patrons	55,165
6960 Services Provided Other Local Governmental Units / LEAs	1,665
6990 Refunds and Other Miscellaneous Revenue	170,219

**REVENUE FROM LOCAL SOURCES \$163,135,141**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	16,449,021
7112 Basic Education Funding-Social Security	3,885,079
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	5,569,838
7311 Pupil Transportation Subsidy	1,187,282
7312 Nonpublic and Charter School Pupil Transportation Subsidy	466,620
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,350,757
7330 Health Services (Medical, Dental, Nurse, Act 25)	203,007
7340 State Property Tax Reduction Allocation	4,157,837
7505 Ready to Learn Block Grant	783,733
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	829,460
7820 State Share of Retirement Contributions	17,744,398

**REVENUE FROM STATE SOURCES \$52,727,032**

**REVENUE FROM FEDERAL SOURCES**

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	39,184
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	840,195
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	202,196
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	41,342

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21st Century Schools	63,486
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	4,210,413
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	111,889

**REVENUE FROM FEDERAL SOURCES \$6,008,705**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 221,870,878**

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$152,644,215
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,837</u>
Total Approx. Tax Revenue:	\$156,802,052
Approx. Tax Levy for Tax Rate Calculation:	\$161,575,182

Bucks

Total

2020-21 Data		
a. Assessed Value	\$931,491,870	\$931,491,870
b. Real Estate Mills	170.0760	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$8,179,010,259	\$8,179,010,259
d. Assessed Value	\$928,203,580	\$928,203,580
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$158,424,411	\$158,424,411
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$158,424,411	\$158,424,411
(f Total * g)		
i. Base Mills Subject to Index	170.0760	
(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	96.96785%	96.96785%
k. Tax Levy Needed	\$161,575,182	\$161,575,182
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>174.0730</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$161,575,182	\$161,575,182
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$157,417,345
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$152,644,215
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$152,644,215
Amount of Tax Relief for Homestead Exclusions	<u>\$4,157,837</u>
Total Approx. Tax Revenue:	\$156,802,052
Approx. Tax Levy for Tax Rate Calculation:	\$161,575,182

	Rate		Total
<hr/>			
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	175.1782		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$162,601,032		\$162,601,032
<b>IV.</b> 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	\$1,381.00		
Number of Homestead/Farmstead Properties	17507		17507
Median Assessed Value of Homestead Properties			\$28,400

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$152,644,215</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,157,837</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$156,802,052</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$161,575,182</b>
	<b>Bucks</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,157,837	Lowering RE Tax Rate	\$0	\$4,157,837
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,157,837</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	928,203,580	174.0730	161,575,182			96.96785%	
<b>Totals:</b>	<b>928,203,580</b>		<b>161,575,182</b>	<b>4,157,837</b>	<b>157,417,345</b>	<b>96.96785%</b>	<b>152,644,215</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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,577,077	2,577,077
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 2,577,077 2,577,077**

**Total Act 511, Current Taxes 2,577,077**

<b>Act 511 Tax Limit --&gt;</b>	<b>8,179,010,259</b>	<b>12</b>	<b>98,148,123</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	170.0760	174.0730	2.36%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
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	89,505,610
1200 Special Programs - Elementary / Secondary	42,121,881
1300 Vocational Education	8,253,677
1400 Other Instructional Programs - Elementary / Secondary	1,369,455
1500 Nonpublic School Programs	18,000
1800 Pre-Kindergarten	748,360
<b>Total Instruction</b>	<b>\$142,016,983</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,426,832
2200 Support Services - Instructional Staff	4,415,782
2300 Support Services - Administration	10,719,884
2400 Support Services - Pupil Health	3,352,055
2500 Support Services - Business	2,356,385
2600 Operation and Maintenance of Plant Services	15,781,434
2700 Student Transportation Services	10,739,458
2800 Support Services - Central	4,366,258
2900 Other Support Services	121,000
<b>Total Support Services</b>	<b>\$61,279,088</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,254,998
3300 Community Services	188,348
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,443,346</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	15,535,535
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	1,773,950
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,309,485</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$223,048,902</b>

## 2021-2022 Final General Fund Budget

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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	49,343,049
200 Personnel Services - Employee Benefits	30,674,601
300 Purchased Professional and Technical Services	976,394
400 Purchased Property Services	943,900
500 Other Purchased Services	4,175,764
600 Supplies	3,065,531
700 Property	317,271
800 Other Objects	9,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$89,505,610</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,957,924
200 Personnel Services - Employee Benefits	11,957,555
300 Purchased Professional and Technical Services	3,971,997
400 Purchased Property Services	7,600
500 Other Purchased Services	5,684,055
600 Supplies	529,750
700 Property	12,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$42,121,881</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,488,244
200 Personnel Services - Employee Benefits	892,976
300 Purchased Professional and Technical Services	8,320
400 Purchased Property Services	9,358
500 Other Purchased Services	5,790,763
600 Supplies	50,866
700 Property	10,000
800 Other Objects	3,150
<b>Total Vocational Education</b>	<b>\$8,253,677</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	505,647
200 Personnel Services - Employee Benefits	336,098
300 Purchased Professional and Technical Services	186,900
400 Purchased Property Services	375
500 Other Purchased Services	338,810
600 Supplies	1,625
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,369,455</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	18,000
<b>Total Nonpublic School Programs</b>	<b>\$18,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	275,182

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	166,965
300 Purchased Professional and Technical Services	9,754
400 Purchased Property Services	3,000
500 Other Purchased Services	6,003
600 Supplies	15,456
800 Other Objects	272,000
<b>Total Pre-Kindergarten</b>	<b>\$748,360</b>
<b>Total Instruction</b>	<b>\$142,016,983</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	5,707,590
200 Personnel Services - Employee Benefits	3,313,907
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	22,000
600 Supplies	218,085
700 Property	5,000
800 Other Objects	250
<b>Total Support Services - Students</b>	<b>\$9,426,832</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,382,189
200 Personnel Services - Employee Benefits	1,752,860
300 Purchased Professional and Technical Services	93,224
400 Purchased Property Services	1,932
500 Other Purchased Services	40,722
600 Supplies	135,897
700 Property	8,000
800 Other Objects	958
<b>Total Support Services - Instructional Staff</b>	<b>\$4,415,782</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	5,838,004
200 Personnel Services - Employee Benefits	3,675,983
300 Purchased Professional and Technical Services	900,970
400 Purchased Property Services	38,200
500 Other Purchased Services	51,997
600 Supplies	154,795
700 Property	6,670
800 Other Objects	53,265
<b>Total Support Services - Administration</b>	<b>\$10,719,884</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,648,507
200 Personnel Services - Employee Benefits	980,248
300 Purchased Professional and Technical Services	691,000
400 Purchased Property Services	100
500 Other Purchased Services	300
600 Supplies	31,900

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Pupil Health</b>	<b>\$3,352,055</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,172,367
200 Personnel Services - Employee Benefits	721,114
300 Purchased Professional and Technical Services	69,509
400 Purchased Property Services	140,700
500 Other Purchased Services	49,150
600 Supplies	127,815
700 Property	73,730
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$2,356,385</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	6,954,486
200 Personnel Services - Employee Benefits	4,116,808
300 Purchased Professional and Technical Services	94,720
400 Purchased Property Services	971,910
500 Other Purchased Services	524,897
600 Supplies	2,917,753
700 Property	200,130
800 Other Objects	730
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$15,781,434</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,985,463
200 Personnel Services - Employee Benefits	2,384,716
300 Purchased Professional and Technical Services	63,000
400 Purchased Property Services	227,092
500 Other Purchased Services	2,212,775
600 Supplies	773,150
700 Property	1,093,026
800 Other Objects	236
<b>Total Student Transportation Services</b>	<b>\$10,739,458</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,678,407
200 Personnel Services - Employee Benefits	991,115
300 Purchased Professional and Technical Services	443,508
400 Purchased Property Services	91,500
500 Other Purchased Services	65,056
600 Supplies	510,172
700 Property	585,000
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$4,366,258</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	121,000
<b>Total Other Support Services</b>	<b>\$121,000</b>



<u>Description</u>	<u>Amount</u>
<b>Total Support Services</b>	<b>\$61,279,088</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	633,624
200 Personnel Services - Employee Benefits	283,758
300 Purchased Professional and Technical Services	68,997
400 Purchased Property Services	41,614
500 Other Purchased Services	29,147
600 Supplies	153,200
700 Property	9,658
800 Other Objects	35,000
<b>Total Student Activities</b>	<b>\$1,254,998</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	182,000
600 Supplies	6,348
<b>Total Community Services</b>	<b>\$188,348</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,443,346</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,660,535
900 Other Uses of Funds	9,875,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$15,535,535</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,000,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,773,950
<b>Total Budgetary Reserve</b>	<b>\$1,773,950</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,309,485</b>
<b>TOTAL EXPENDITURES</b>	<b>\$223,048,902</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	52,000,000	50,000,000
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		
Other Capital Projects Fund		
Debt Service Fund	2,500,000	1,500,000
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>\$54,500,000</b>	<b>\$51,500,000</b>
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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

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$54,500,000</b>	<b>\$51,500,000</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	14,549,682	15,229,330
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 General Fund</b>	<b>\$14,549,682</b>	<b>\$15,229,330</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$14,549,682</b>	<b>\$15,229,330</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>\$14,549,682</b>	<b>\$15,229,330</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	15,721,628
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$15,721,628</b>
<b>5900 Budgetary Reserve</b>	<b>1,773,950</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$17,495,578</b>