

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

Kristin Johnson

(215)853-1015

Extn :

Contact Person

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent safeguard against unforeseen expenses during the year. Additional funding for unplanned ESSER expenditures added.
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.	This amount is below the 8% legal cap and is retained by the district to have cash if needed for delays in state and local funding. The unassigned fund balance also provides flexibility in terms of tax increases.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future retirement rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future medical benefit expenses.

<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	274,251
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,806,523
0840 Assigned Fund Balance	2,700,000
0850 Unassigned Fund Balance	18,107,387
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$37,613,910</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	218,876,813
7000 Revenue from State Sources	56,669,088
8000 Revenue from Federal Sources	10,296,297
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>\$285,852,198</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$323,466,108</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	190,286,500
6112 Interim Real Estate Taxes	750,000
6113 Public Utility Realty Taxes	180,000
6114 Payments in Lieu of Current Taxes - State / Local	350
6150 Current Act 511 Taxes - Proportional Assessments	22,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,800,000
6500 Earnings on Investments	380,000
6700 Revenues from LEA Activities	299,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,283,963
6910 Rentals	183,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	314,000

REVENUE FROM LOCAL SOURCES \$218,876,813

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,255,329
7112 Basic Education Funding-Social Security	5,321,854
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	6,788,022
7311 Pupil Transportation Subsidy	1,455,074
7312 Nonpublic and Charter School Pupil Transportation Subsidy	694,926
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	645,467
7330 Health Services (Medical, Dental, Nurse, Act 25)	285,000
7340 State Property Tax Reduction Allocation	5,189,050
7360 Safe Schools	97,439
7505 Ready to Learn Block Grant	577,539
7820 State Share of Retirement Contributions	24,059,388

REVENUE FROM STATE SOURCES \$56,669,088

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	71,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,450,289
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	483,488
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	252,389
8517 NCLB, Title IV - 21st Century Schools	90,882
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	787,550

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,139,977
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,591,367
8749 Other CARES Act Funding	374,355
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	55,000

REVENUE FROM FEDERAL SOURCES \$10,296,297

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	10,000
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OTHER FINANCING SOURCES \$10,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 285,852,198

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$190,286,500

Amount of Tax Relief for Homestead Exclusions

\$5,189,050

Total Approx. Tax Revenue:

\$195,475,550

Approx. Tax Levy for Tax Rate Calculation:

\$201,766,013

Bucks

Montgomery

Total

2020-21 Data

a. Assessed Value

\$2,267,763

\$7,295,734,875

\$7,298,002,638

b. Real Estate Mills

149.2660

26.7742

I. 2021-22 Data

c. 2019 STEB Market Value

\$19,883,159

\$11,723,261,020

\$11,743,144,179

d. Assessed Value

\$2,853,106

\$7,314,708,007

\$7,317,561,113

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2020-21 Calculations

f. 2020-21 Tax Levy

\$338,500

\$195,337,465

\$195,675,965

(a * b)

2021-22 Calculations

g. Percent of Total Market Value

0.16932%

99.83068%

100.00000%

II.

h. Rebalanced 2020-21 Tax Levy

\$331,319

\$195,344,646

\$195,675,965

(f Total * g)

i. Base Mills Subject to Index

149.2660

26.7751

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

96.80000%

96.80000%

96.80000%

k. Tax Levy Needed

\$341,630

\$201,424,383

\$201,766,013

(Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate

119.7396

27.5369

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$341,630

\$201,424,383

\$201,766,013

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$196,576,963

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$190,286,500

(n * Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$190,286,500

Amount of Tax Relief for Homestead Exclusions

\$5,189,050

Total Approx. Tax Revenue:

\$195,475,550

Approx. Tax Levy for Tax Rate Calculation:

\$201,766,013

	Bucks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	153.7439	27.5783	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$438,648	\$201,727,212	\$202,165,860
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,779.00	\$7,735.00	
Number of Homestead/Farmstead Properties	41	24323	24364
Median Assessed Value of Homestead Properties			\$150,300

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$190,286,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$5,189,050</u>		
Total Approx. Tax Revenue:	\$195,475,550		
Approx. Tax Levy for Tax Rate Calculation:	\$201,766,013		

	Bucks	Montgomery		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$5,189,050	Lowering RE Tax Rate	\$0	\$5,189,050
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$5,189,050

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	2,853,106	119.7396	341,630			96.80000%	
Montgomery	7,314,708,007	27.5369	201,424,383			96.80000%	
Totals:	7,317,561,113		201,766,013	- 5,189,050 =	196,576,963 X	96.80000% =	190,286,500

	<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%	37,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	7,200,000
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			44,400,000
Total Act 511, Current Taxes			22,200,000
Act 511 Tax Limit -->		11,743,144,179 X	12
		Market Value	Mills
			140,917,730
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	149.2660	119.7396	-19.77%	Yes	3.0%				
	Montgomery	26.7751	27.5369	2.85%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	127,460,026
1200 Special Programs - Elementary / Secondary	50,501,266
1300 Vocational Education	4,538,915
1400 Other Instructional Programs - Elementary / Secondary	407,894
1500 Nonpublic School Programs	30,806
1800 Pre-Kindergarten	49,829
Total Instruction	\$182,988,736
2000 Support Services	
2100 Support Services - Students	16,536,971
2200 Support Services - Instructional Staff	10,043,737
2300 Support Services - Administration	13,330,590
2400 Support Services - Pupil Health	5,088,810
2500 Support Services - Business	3,523,692
2600 Operation and Maintenance of Plant Services	17,823,798
2700 Student Transportation Services	13,950,880
2800 Support Services - Central	4,383,407
2900 Other Support Services	273,596
Total Support Services	\$84,955,481
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,310,213
3300 Community Services	108,941
Total Operation of Non-Instructional Services	\$3,419,154
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,289,822
5200 Interfund Transfers - Out	4,987,953
5900 Budgetary Reserve	4,000,000
Total Other Expenditures and Financing Uses	\$20,277,775
Total Estimated Expenditures and Other Financing Uses	\$291,641,146

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	75,064,226
200 Personnel Services - Employee Benefits	42,278,640
300 Purchased Professional and Technical Services	472,943
400 Purchased Property Services	63,935
500 Other Purchased Services	2,955,438
600 Supplies	3,974,032
700 Property	2,646,180
800 Other Objects	4,632
Total Regular Programs - Elementary / Secondary	\$127,460,026
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,747,383
200 Personnel Services - Employee Benefits	15,003,188
300 Purchased Professional and Technical Services	5,526,009
500 Other Purchased Services	6,012,178
600 Supplies	212,008
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$50,501,266
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,538,915
Total Vocational Education	\$4,538,915
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	174,900
200 Personnel Services - Employee Benefits	74,494
300 Purchased Professional and Technical Services	87,000
500 Other Purchased Services	70,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$407,894
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	29,222
500 Other Purchased Services	1,584
Total Nonpublic School Programs	\$30,806
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	34,665
200 Personnel Services - Employee Benefits	14,764
600 Supplies	400
Total Pre-Kindergarten	\$49,829
Total Instruction	\$182,988,736
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	9,138,354
200 Personnel Services - Employee Benefits	5,208,978

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	2,042,421
500 Other Purchased Services	15,300
600 Supplies	131,288
800 Other Objects	630
Total Support Services - Students	\$16,536,971
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	5,516,658
200 Personnel Services - Employee Benefits	3,677,657
300 Purchased Professional and Technical Services	274,537
400 Purchased Property Services	35,700
500 Other Purchased Services	29,850
600 Supplies	469,785
700 Property	37,000
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$10,043,737
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,713,627
200 Personnel Services - Employee Benefits	4,405,966
300 Purchased Professional and Technical Services	546,515
400 Purchased Property Services	1,550
500 Other Purchased Services	526,036
600 Supplies	115,225
800 Other Objects	21,671
Total Support Services - Administration	\$13,330,590
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,125,957
200 Personnel Services - Employee Benefits	1,451,059
300 Purchased Professional and Technical Services	1,411,201
400 Purchased Property Services	3,650
600 Supplies	96,918
800 Other Objects	25
Total Support Services - Pupil Health	\$5,088,810
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,799,175
200 Personnel Services - Employee Benefits	973,670
300 Purchased Professional and Technical Services	58,500
400 Purchased Property Services	240,135
500 Other Purchased Services	21,450
600 Supplies	353,012
800 Other Objects	77,750
Total Support Services - Business	\$3,523,692
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,345,240
200 Personnel Services - Employee Benefits	4,601,749
300 Purchased Professional and Technical Services	152,005

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,429,588
500 Other Purchased Services	458,807
600 Supplies	3,594,509
700 Property	237,200
800 Other Objects	4,700
Total Operation and Maintenance of Plant Services	\$17,823,798
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,198,635
200 Personnel Services - Employee Benefits	2,567,013
300 Purchased Professional and Technical Services	59,840
400 Purchased Property Services	79,500
500 Other Purchased Services	5,221,352
600 Supplies	818,940
700 Property	1,000,000
800 Other Objects	5,600
Total Student Transportation Services	\$13,950,880
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,151,193
200 Personnel Services - Employee Benefits	1,548,727
300 Purchased Professional and Technical Services	444,701
400 Purchased Property Services	9,128
500 Other Purchased Services	138,443
600 Supplies	82,400
800 Other Objects	8,815
Total Support Services - Central	\$4,383,407
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	32,198
200 Personnel Services - Employee Benefits	14,011
500 Other Purchased Services	227,387
Total Other Support Services	\$273,596
Total Support Services	\$84,955,481
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,764,993
200 Personnel Services - Employee Benefits	772,443
300 Purchased Professional and Technical Services	178,935
400 Purchased Property Services	80,350
500 Other Purchased Services	168,325
600 Supplies	206,290
700 Property	25,000
800 Other Objects	113,877
Total Student Activities	\$3,310,213
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	4,015

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,708
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	350
600 Supplies	22,868
Total Community Services	\$108,941
Total Operation of Non-Instructional Services	\$3,419,154
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,542,822
900 Other Uses of Funds	8,747,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,289,822
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,987,953
Total Interfund Transfers - Out	\$4,987,953
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,000,000
Total Budgetary Reserve	\$4,000,000
Total Other Expenditures and Financing Uses	\$20,277,775
TOTAL EXPENDITURES	\$291,641,146

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	62,000,000	56,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	15,000	15,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,350,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	13,750,000	2,750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,400,000
Child Care Operations Fund	400,000	400,000
Other Enterprise Funds	30,000	50,000
Internal Service Fund	8,600,000	8,600,000
Private Purpose Trust Fund	250,000	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$88,045,000	\$70,915,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	225,000	225,000
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	\$225,000	\$225,000
TOTAL CASH AND INVESTMENTS	\$88,270,000	\$71,140,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	77,001,000	68,254,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	5,800,000	5,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	29,000,000	29,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$111,801,000	\$103,054,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$111,801,000	\$103,054,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	185,000	185,000
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		
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	\$185,000	\$185,000
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TOTAL INDEBTEDNESS	\$111,986,000	\$103,239,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	274,251
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,700,000
0840 Assigned Fund Balance	16,806,523
0850 Unassigned Fund Balance	12,318,439
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$31,824,962
5900 Budgetary Reserve	4,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$36,099,213