

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/25/2021



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Date 5/25/21

Date

Date 5/25/21

Date

Date 5/25/21

Date

Jason Young

Contact Person

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

24 PS 6-686

(10/2010)

SCHOOL DISTRICT : Northern York County SD	COUNTY : York	AUN : 115674603
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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	\$55455275
Ending Unassigned Fund Balance	\$3481203
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.27%

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 5/25/21
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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 : Northern York County SD	County : York	AUN Number : 115674803
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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 4/13/21
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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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$543,119.00 Function 2200, Object 200: \$622,713.00</p>	<p>Object 200 for function 2200 is greater than object 100 due to tuition reimbursement for all professional staff being coded to a 2271 function code.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>A budgetary reserve has been included in the budget for the possibility of a debt payment for the transfer of Washington Twp to the Northern York County School District on July 1, 2021. This payment, if any, is unknown as of this budgets approval date.</p>
8080	<p>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.</p>	<p>Ending Unassigned Fund Balance is held for use when revenues are low (low cash flow) and also to offset current year and future year deficits.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Ending Committed Fund Balance is made up of commitments for special services, student activity funds, and transportation.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Ending Assigned Fund Balance is made up of the 2021-2022 budget deficit as well as the cash being held for school activity accounts.</p>

<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	450,000	
0820 Restricted Fund Balance	220,000	
0830 Committed Fund Balance	390,000	
0840 Assigned Fund Balance	400,000	
0850 Unassigned Fund Balance	3,498,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,288,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	37,832,019	
7000 Revenue from State Sources	16,766,459	
8000 Revenue from Federal Sources	599,000	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$55,198,478</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$59,486,478</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,561,614
6112 Interim Real Estate Taxes	176,000
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	3,005
6120 Current Per Capita Taxes, Section 679	79,250
6140 Current Act 511 Taxes - Flat Rate Assessments	79,250
6150 Current Act 511 Taxes - Proportional Assessments	6,164,100
6400 Delinquencies on Taxes Levied / Assessed by the LEA	631,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	267,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	560,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	92,000
6990 Refunds and Other Miscellaneous Revenue	130,000

REVENUE FROM LOCAL SOURCES \$37,832,019

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,800,000
7112 Basic Education Funding-Social Security	735,000
7160 Tuition for Orphans Subsidy	47,000
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	1,740,000
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	560,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	728,326
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	384,133
7820 State Share of Retirement Contributions	3,365,000

REVENUE FROM STATE SOURCES \$16,766,459

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	200,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	310,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,000
8517 NCLB, Title IV - 21st Century Schools	25,000
REVENUE FROM FEDERAL SOURCES	\$599,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,198,478

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,561,614
Amount of Tax Relief for Homestead Exclusions	<u>\$728,326</u>
Total Approx. Tax Revenue:	\$30,289,940
Approx. Tax Levy for Tax Rate Calculation:	\$31,350,382

York

Total

2020-21 Data		
a. Assessed Value	\$1,496,640,615	\$1,496,640,615
b. Real Estate Mills	18.0481	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,594,082,344	\$1,594,082,344
d. Assessed Value	\$1,673,457,341	\$1,673,457,341
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$27,011,519	\$27,011,519
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$27,011,519	\$27,011,519
(f Total * g)		
i. Base Mills Subject to Index	18.0481	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.53700%	96.53700%
k. Tax Levy Needed	\$31,350,382	\$31,350,382
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	18.7339	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,350,382	\$31,350,382
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,622,056
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,561,614
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,561,614	
Amount of Tax Relief for Homestead Exclusions	<u>\$728,326</u>	
Total Approx. Tax Revenue:	\$30,289,940	
Approx. Tax Levy for Tax Rate Calculation:	\$31,350,382	

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.7339	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,350,382	\$31,350,382
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	\$6,152.00	
Number of Homestead/Farmstead Properties	6421	6421
Median Assessed Value of Homestead Properties		\$158,610

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,561,614
Amount of Tax Relief for Homestead Exclusions	<u>\$728,326</u>
Total Approx. Tax Revenue:	\$30,289,940
Approx. Tax Levy for Tax Rate Calculation:	\$31,350,382
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$728,326	Lowering RE Tax Rate	\$0	\$728,326
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$728,326

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>
York	1,673,457,341	18.7339	31,350,382			96.53700%	
Totals:	1,673,457,341		31,350,382	- 728,326	= 30,622,056	X 96.53700%	= 29,561,614

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		79,250
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	\$5.00	\$0.00	79,250
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 79,250 79,250

	<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	0.750%	0.000%	5,610,000	5,610,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	542,500	542,500
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	11,600	11,600
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 6,164,100 6,164,100

Total Act 511, Current Taxes 6,243,350

Act 511 Tax Limit -->	1,594,082,344	X	12	19,128,988
	Market Value		Mills	(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> York	18.0481	18.7339	3.80%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,354,210
1200 Special Programs - Elementary / Secondary	7,367,672
1300 Vocational Education	843,368
1400 Other Instructional Programs - Elementary / Secondary	210,593
Total Instruction	\$31,775,843
2000 Support Services	
2100 Support Services - Students	2,248,779
2200 Support Services - Instructional Staff	1,372,596
2300 Support Services - Administration	3,557,306
2400 Support Services - Pupil Health	740,518
2500 Support Services - Business	631,242
2600 Operation and Maintenance of Plant Services	3,780,405
2700 Student Transportation Services	2,828,130
2800 Support Services - Central	1,483,152
2900 Other Support Services	31,000
Total Support Services	\$16,673,128
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,601,954
3300 Community Services	1,350
Total Operation of Non-Instructional Services	\$1,603,304
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,379,000
5200 Interfund Transfers - Out	274,000
5900 Budgetary Reserve	750,000
Total Other Expenditures and Financing Uses	\$5,403,000
Total Estimated Expenditures and Other Financing Uses	\$55,455,275

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,921,614
200 Personnel Services - Employee Benefits	7,590,526
300 Purchased Professional and Technical Services	602,400
400 Purchased Property Services	102,785
500 Other Purchased Services	2,174,750
600 Supplies	908,333
700 Property	17,422
800 Other Objects	36,380
Total Regular Programs - Elementary / Secondary	\$23,354,210
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,616,182
200 Personnel Services - Employee Benefits	1,641,823
300 Purchased Professional and Technical Services	2,604,072
400 Purchased Property Services	6,750
500 Other Purchased Services	388,050
600 Supplies	86,795
700 Property	20,700
800 Other Objects	3,300
Total Special Programs - Elementary / Secondary	\$7,367,672
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	174,096
200 Personnel Services - Employee Benefits	126,140
400 Purchased Property Services	1,600
500 Other Purchased Services	529,832
600 Supplies	8,000
800 Other Objects	3,700
Total Vocational Education	\$843,368
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	103,472
200 Personnel Services - Employee Benefits	70,914
300 Purchased Professional and Technical Services	34,507
500 Other Purchased Services	1,600
600 Supplies	100
Total Other Instructional Programs - Elementary / Secondary	\$210,593
Total Instruction	\$31,775,843
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,192,512
200 Personnel Services - Employee Benefits	932,307
300 Purchased Professional and Technical Services	8,700
500 Other Purchased Services	15,950
600 Supplies	93,225

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	6,085
Total Support Services - Students	\$2,248,779
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	543,119
200 Personnel Services - Employee Benefits	622,713
300 Purchased Professional and Technical Services	82,189
400 Purchased Property Services	8,000
500 Other Purchased Services	76,550
600 Supplies	32,850
700 Property	5,500
800 Other Objects	1,675
Total Support Services - Instructional Staff	\$1,372,596
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,875,665
200 Personnel Services - Employee Benefits	1,202,671
300 Purchased Professional and Technical Services	227,700
400 Purchased Property Services	6,800
500 Other Purchased Services	183,150
600 Supplies	18,675
700 Property	9,000
800 Other Objects	33,645
Total Support Services - Administration	\$3,557,306
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	402,676
200 Personnel Services - Employee Benefits	281,442
300 Purchased Professional and Technical Services	41,100
400 Purchased Property Services	250
500 Other Purchased Services	300
600 Supplies	11,650
700 Property	2,000
800 Other Objects	1,100
Total Support Services - Pupil Health	\$740,518
2500 Support Services - Business	
100 Personnel Services - Salaries	316,070
200 Personnel Services - Employee Benefits	247,972
300 Purchased Professional and Technical Services	11,200
400 Purchased Property Services	1,500
500 Other Purchased Services	14,500
600 Supplies	32,600
800 Other Objects	7,400
Total Support Services - Business	\$631,242
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,089,819
200 Personnel Services - Employee Benefits	908,177
300 Purchased Professional and Technical Services	285,033

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	525,555
500 Other Purchased Services	55,756
600 Supplies	870,400
700 Property	43,000
800 Other Objects	2,665
Total Operation and Maintenance of Plant Services	\$3,780,405
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	52,275
200 Personnel Services - Employee Benefits	42,355
500 Other Purchased Services	2,709,500
600 Supplies	5,000
700 Property	19,000
Total Student Transportation Services	\$2,828,130
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	154,256
200 Personnel Services - Employee Benefits	130,499
300 Purchased Professional and Technical Services	665,452
400 Purchased Property Services	8,900
500 Other Purchased Services	400
600 Supplies	48,080
700 Property	475,065
800 Other Objects	500
Total Support Services - Central	\$1,483,152
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,000
Total Other Support Services	\$31,000
Total Support Services	\$16,673,128
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	624,007
200 Personnel Services - Employee Benefits	235,824
300 Purchased Professional and Technical Services	260,873
400 Purchased Property Services	45,110
500 Other Purchased Services	118,750
600 Supplies	274,400
700 Property	2,960
800 Other Objects	40,030
Total Student Activities	\$1,601,954
3300 <u>Community Services</u>	
600 Supplies	1,350
Total Community Services	\$1,350
Total Operation of Non-Instructional Services	\$1,603,304
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	926,000
900 Other Uses of Funds	3,453,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,379,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	274,000
Total Interfund Transfers - Out	\$274,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	750,000
Total Budgetary Reserve	\$750,000
Total Other Expenditures and Financing Uses	\$5,403,000
TOTAL EXPENDITURES	\$55,455,275

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,895,000	4,595,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	350,000	350,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	32,000	32,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,327,000	\$5,027,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$5,327,000	\$5,027,000
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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	31,470,000	27,970,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	369,000	312,000
0540 Accumulated Compensated Absences	850,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,600,000	6,600,000
0599 Other Noncurrent Liabilities	67,404,000	66,700,000
Total General Fund	\$106,693,000	\$102,382,000

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

27,000

25,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	120,000	110,000
0599 Other Noncurrent Liabilities	1,365,000	1,300,000
Total Food Service / Cafeteria Operations Fund	\$1,512,000	\$1,435,000

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$108,205,000	\$103,817,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,000,000	4,000,000
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		
Food Service / Cafeteria Operations Fund	180,000	180,000
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	\$4,180,000	\$4,180,000
TOTAL INDEBTEDNESS	\$112,385,000	\$107,997,000

Account Description	Amounts
0810 Nonspendable Fund Balance	450,000
0820 Restricted Fund Balance	220,000
0830 Committed Fund Balance	350,000
0840 Assigned Fund Balance	200,000
0850 Unassigned Fund Balance	3,481,203
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,031,203
5900 Budgetary Reserve	750,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,451,203