

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021

 William N. Krause

President of the Board - Original Signature Required

16 JUNE 2021

Date

 Nancy E. Chenoweth

Secretary of the Board - Original Signature Required

16 June 2021

Date

 David A. Bolton

Chief School Administrator - Original Signature Required

16 June 2021

Date

Sean A Daubert

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pennridge SD	COUNTY : Bucks	AUN : 122098103
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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	\$144790562
Ending Unassigned Fund Balance	\$11464304
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.91%

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 6/16/21
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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 : Pennridge SD	County : Bucks	AUN Number : 122098103
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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  William N. Krause	DATE 16 June 2021
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District budgets a reserve in order to guard against unknown expenditures that may occur.
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 for unanticipated expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds for increase in PSERS costs.

<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	483,086	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,057,767	
0840 Assigned Fund Balance	1,494,666	
0850 Unassigned Fund Balance	9,969,638	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$17,522,071</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	107,718,243	
7000 Revenue from State Sources	34,784,193	
8000 Revenue from Federal Sources	2,288,126	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$144,790,562</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$162,312,633</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	83,434,266
6112 Interim Real Estate Taxes	702,114
6113 Public Utility Realty Taxes	101,000
6114 Payments in Lieu of Current Taxes - State / Local	160,000
6140 Current Act 511 Taxes - Flat Rate Assessments	93,000
6150 Current Act 511 Taxes - Proportional Assessments	20,123,370
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,005,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	197,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,265,493
6910 Rentals	225,000
6940 Tuition from Patrons	180,000
6980 Revenue from Community Services Activities	25,000
6990 Refunds and Other Miscellaneous Revenue	57,000
REVENUE FROM LOCAL SOURCES	\$107,718,243
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,479,377
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	3,675,411
7311 Pupil Transportation Subsidy	1,563,188
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	473,836
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	2,556,510
7505 Ready to Learn Block Grant	625,645
7810 State Share of Social Security and Medicare Taxes	2,551,518
7820 State Share of Retirement Contributions	11,698,708
REVENUE FROM STATE SOURCES	\$34,784,193
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,463,126
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$2,288,126
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	144,790,562

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$83,434,266	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,556,510</u>	
Total Approx. Tax Revenue:	\$85,990,776	
Approx. Tax Levy for Tax Rate Calculation:	\$88,174,023	
	Bucks	Total

2020-21 Data		
a. Assessed Value	\$653,027,040	\$653,027,040
b. Real Estate Mills	135.2555	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$5,461,231,656	\$5,461,231,656
d. Assessed Value	\$651,907,120	\$651,907,120
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$88,325,499	\$88,325,499
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$88,325,499	\$88,325,499
(f Total * g)		
i. Base Mills Subject to Index	135.2555	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.45000%	97.45000%
k. Tax Levy Needed	\$88,174,023	\$88,174,023
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	135.2555	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$88,174,023	\$88,174,023
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$85,617,513
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$83,434,266
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$83,434,266	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,556,510</u>	
Total Approx. Tax Revenue:	\$85,990,776	
Approx. Tax Levy for Tax Rate Calculation:	\$88,174,023	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	139.3131	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$90,819,202	\$90,819,202
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	\$1,568.00	
Number of Homestead/Farmstead Properties	11932	11932
Median Assessed Value of Homestead Properties		\$31,415

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$83,434,266
Amount of Tax Relief for Homestead Exclusions	<u>\$2,556,510</u>
Total Approx. Tax Revenue:	\$85,990,776
Approx. Tax Levy for Tax Rate Calculation:	\$88,174,023
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,556,510	Lowering RE Tax Rate	\$0	\$2,556,510
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,556,510

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Bucks	651,907,120	135.2555	88,174,023			97.45000%		
Totals:	651,907,120		88,174,023	-	2,556,510 =	85,617,513 X	97.45000% = 83,434,266	
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	93,000	93,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes– Flat Rate Assessments						93,000	93,000	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	18,348,370	18,348,370	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,775,000	1,775,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes– Proportional Assessments						20,123,370	20,123,370	
Total Act 511, Current Taxes							20,216,370	
Act 511 Tax Limit -->				5,461,231,656 X	12	65,534,780		
				Market Value	Mills	(511 Limit)		

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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 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	135.2555	135.2555	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	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	61,792,560
1200 Special Programs - Elementary / Secondary	23,893,987
1300 Vocational Education	4,033,994
1400 Other Instructional Programs - Elementary / Secondary	469,685
Total Instruction	\$90,190,226
2000 Support Services	
2100 Support Services - Students	5,887,221
2200 Support Services - Instructional Staff	4,418,525
2300 Support Services - Administration	9,114,479
2400 Support Services - Pupil Health	1,329,516
2500 Support Services - Business	863,703
2600 Operation and Maintenance of Plant Services	10,596,175
2700 Student Transportation Services	7,560,614
2800 Support Services - Central	1,988,406
2900 Other Support Services	363,621
Total Support Services	\$42,122,260
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,508,759
3300 Community Services	63,868
Total Operation of Non-Instructional Services	\$1,572,627
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,567,795
5900 Budgetary Reserve	337,654
Total Other Expenditures and Financing Uses	\$10,905,449
Total Estimated Expenditures and Other Financing Uses	\$144,790,562

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,930,986
200 Personnel Services - Employee Benefits	20,884,693
300 Purchased Professional and Technical Services	1,230,997
400 Purchased Property Services	1,014,760
500 Other Purchased Services	1,917,259
600 Supplies	1,786,258
700 Property	21,356
800 Other Objects	6,251
Total Regular Programs - Elementary / Secondary	\$61,792,560
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,907,745
200 Personnel Services - Employee Benefits	6,300,298
300 Purchased Professional and Technical Services	3,959,133
400 Purchased Property Services	60,500
500 Other Purchased Services	3,140,477
600 Supplies	39,795
800 Other Objects	486,039
Total Special Programs - Elementary / Secondary	\$23,893,987
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,022,256
600 Supplies	11,633
800 Other Objects	105
Total Vocational Education	\$4,033,994
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,865
200 Personnel Services - Employee Benefits	11,142
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	402,178
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$469,685
Total Instruction	\$90,190,226
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,633,714
200 Personnel Services - Employee Benefits	2,178,691
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	300
500 Other Purchased Services	7,650
600 Supplies	58,040
800 Other Objects	2,326
Total Support Services - Students	\$5,887,221
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,371,625
200 Personnel Services - Employee Benefits	1,462,430
300 Purchased Professional and Technical Services	143,187
500 Other Purchased Services	28,248
600 Supplies	390,147
800 Other Objects	22,888
Total Support Services - Instructional Staff	\$4,418,525
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,098,834
200 Personnel Services - Employee Benefits	2,907,961
300 Purchased Professional and Technical Services	718,877
400 Purchased Property Services	20,536
500 Other Purchased Services	136,641
600 Supplies	172,790
700 Property	23,000
800 Other Objects	35,840
Total Support Services - Administration	\$9,114,479
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	787,060
200 Personnel Services - Employee Benefits	519,690
600 Supplies	22,766
Total Support Services - Pupil Health	\$1,329,516
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	499,515
200 Personnel Services - Employee Benefits	328,338
300 Purchased Professional and Technical Services	12,550
500 Other Purchased Services	9,400
600 Supplies	8,500
800 Other Objects	5,400
Total Support Services - Business	\$863,703
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,240,486
200 Personnel Services - Employee Benefits	2,766,288
300 Purchased Professional and Technical Services	422,360
400 Purchased Property Services	770,500
500 Other Purchased Services	398,000
600 Supplies	1,763,991
700 Property	222,000
800 Other Objects	12,550
Total Operation and Maintenance of Plant Services	\$10,596,175
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,758,331
200 Personnel Services - Employee Benefits	1,822,806
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	56,925

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	624,386
600	Supplies	778,395
700	Property	500,000
800	Other Objects	2,771
Total Student Transportation Services		\$7,560,614
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	795,212
200	Personnel Services - Employee Benefits	471,883
300	Purchased Professional and Technical Services	124,940
400	Purchased Property Services	72,300
500	Other Purchased Services	143,900
600	Supplies	379,921
800	Other Objects	250
Total Support Services - Central		\$1,988,406
2900 <u>Other Support Services</u>		
400	Purchased Property Services	280,481
500	Other Purchased Services	83,140
Total Other Support Services		\$363,621
Total Support Services		\$42,122,260
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	696,230
200	Personnel Services - Employee Benefits	356,500
300	Purchased Professional and Technical Services	93,653
400	Purchased Property Services	36,000
500	Other Purchased Services	176,750
600	Supplies	105,156
800	Other Objects	44,470
Total Student Activities		\$1,508,759
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	41,693
200	Personnel Services - Employee Benefits	22,175
Total Community Services		\$63,868
Total Operation of Non-Instructional Services		\$1,572,627
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	1,382,795
900	Other Uses of Funds	9,185,000
Total Debt Service / Other Expenditures and Financing Uses		\$10,567,795
5900 <u>Budgetary Reserve</u>		
800	Other Objects	337,654

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$337,654
Total Other Expenditures and Financing Uses	\$10,905,449
TOTAL EXPENDITURES	\$144,790,562

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	35,134,781	34,087,794
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	911,142	700,227
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	12,087,446	12,087,446
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	247,500	207,155
Other Agency Fund	26,110	24,112
Permanent Fund		
Total Cash and Short-Term Investments	\$48,406,979	\$47,106,734

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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$48,406,979	\$47,106,734

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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	62,043,715	51,638,885
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,900,000	4,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$66,943,715	\$56,438,885
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		

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<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 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		

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$66,943,715	\$56,438,885

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$66,943,715	\$56,438,885

Account Description	Amounts
0810 Nonspendable Fund Balance	483,086
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,057,767
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,464,304
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,522,071
5900 Budgetary Reserve	337,654
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,342,811