

PRELIMINARY 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

Stuart Whiteleather

(610)759-1170

Extn :1103

Contact Person

Telephone

Extension

swhiteleather@nazarethasd.org

Email Address

<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: \$1,068,134.00 Approved Referendum Exception Amt: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	428,176
0820 Restricted Fund Balance	345,493
0830 Committed Fund Balance	14,443,223
0840 Assigned Fund Balance	1,308,968
0850 Unassigned Fund Balance	5,400,585
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,152,776</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	72,190,994
7000 Revenue from State Sources	24,360,472
8000 Revenue from Federal Sources	500,000
9000 Other Financing Sources	2,500
Total Estimated Revenues And Other Financing Sources	<u>\$97,053,966</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$118,206,742</u>

LEA : 120484803 Nazareth Area SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	60,992,244
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6150 Current Act 511 Taxes - Proportional Assessments	8,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,501,700
6500 Earnings on Investments	66,050
6700 Revenues from LEA Activities	155,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	48,000
6980 Revenue from Community Services Activities	40,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$72,190,994
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,501,978
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,245,000
7311 Pupil Transportation Subsidy	1,022,520
7312 Nonpublic and Charter School Pupil Transportation Subsidy	177,480
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,601,169
7505 Ready to Learn Block Grant	476,529
7810 State Share of Social Security and Medicare Taxes	1,595,678
7820 State Share of Retirement Contributions	7,340,118
REVENUE FROM STATE SOURCES	\$24,360,472
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	329,704
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	87,296
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$500,000

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 2,500

OTHER FINANCING SOURCES \$2,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 97,053,966

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$60,992,244**
 Amount of Tax Relief for Homestead Exclusions **\$1,601,169**
 Total Approx. Tax Revenue: **\$62,593,413**
 Approx. Tax Levy for Tax Rate Calculation: **\$64,687,892**

Northampton

Total

2020-21 Data

a. Assessed Value \$1,095,483,500 \$1,095,483,500
 b. Real Estate Mills 55.7400

I. 2021-22 Data

c. 2019 STEB Market Value \$3,225,697,714 \$3,225,697,714
 d. Assessed Value \$1,101,070,500 \$1,101,070,500
 e. Assessed Value of New Constr/ Renov \$0 \$0

2020-21 Calculations

f. 2020-21 Tax Levy \$61,062,250 \$61,062,250
 (a * b)

2021-22 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2020-21 Tax Levy \$61,062,250 \$61,062,250
 (f Total * g)
 i. Base Mills Subject to Index 55.7400
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 96.68000% 96.68000%
 k. Tax Levy Needed \$64,687,892 \$64,687,892
 (Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate 58.7500
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$64,687,892 \$64,687,892
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$63,086,723
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$60,992,244
 (n * Est. Pct. Collection)

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$60,992,244
Amount of Tax Relief for Homestead Exclusions	<u>\$1,601,169</u>
Total Approx. Tax Revenue:	\$62,593,413
Approx. Tax Levy for Tax Rate Calculation:	\$64,687,892

	Northampton	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.7466	
q. Mills In Excess of Index (if (l > p), (l - p))	1.0034	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$63,583,078	\$63,583,078
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,104,814	\$1,104,814
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,068,134	\$1,068,134

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$60,992,244
Amount of Tax Relief for Homestead Exclusions	<u>\$1,601,169</u>
Total Approx. Tax Revenue:	\$62,593,413
Approx. Tax Levy for Tax Rate Calculation:	\$64,687,892

Northampton		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,601,169	Lowering RE Tax Rate	\$0	\$1,601,169
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,601,169

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>
Northampton	1,101,070,500	58.7500	64,687,892			96.68000%	
Totals:	1,101,070,500		64,687,892	1,601,169	63,086,723	96.68000%	60,992,244

	<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	0.700%	0.000%	7,200,000	7,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000	900,000
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 8,100,000 8,100,000

Total Act 511, Current Taxes 8,100,000

Act 511 Tax Limit -->	3,225,697,714	12	38,708,373
	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> Northampton	55.7400	58.7500	5.41%	No	3.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,854,240
1200 Special Programs - Elementary / Secondary	13,409,879
1300 Vocational Education	1,789,634
1400 Other Instructional Programs - Elementary / Secondary	133,582
1500 Nonpublic School Programs	7,000
1600 Adult Education Programs	697,388
Total Instruction	\$59,891,723
2000 Support Services	
2100 Support Services - Students	3,077,659
2200 Support Services - Instructional Staff	1,693,252
2300 Support Services - Administration	7,663,613
2400 Support Services - Pupil Health	1,201,807
2500 Support Services - Business	586,144
2600 Operation and Maintenance of Plant Services	8,518,167
2700 Student Transportation Services	5,024,185
2800 Support Services - Central	1,415,355
2900 Other Support Services	45,000
Total Support Services	\$29,225,182
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,521,642
3300 Community Services	255,300
3400 Scholarships and Awards	70,000
Total Operation of Non-Instructional Services	\$1,846,942
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,790,119
5200 Interfund Transfers - Out	350,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$7,390,119
Total Estimated Expenditures and Other Financing Uses	\$98,353,966

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,983,879
200 Personnel Services - Employee Benefits	15,836,816
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	557,556
500 Other Purchased Services	2,198,442
600 Supplies	1,253,817
800 Other Objects	19,230
Total Regular Programs - Elementary / Secondary	\$43,854,240
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,188,292
200 Personnel Services - Employee Benefits	4,114,582
300 Purchased Professional and Technical Services	2,534,600
400 Purchased Property Services	1,000
500 Other Purchased Services	1,480,615
600 Supplies	88,290
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	\$13,409,879
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,789,634
Total Vocational Education	\$1,789,634
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	54,734
200 Personnel Services - Employee Benefits	23,448
300 Purchased Professional and Technical Services	150
500 Other Purchased Services	51,600
600 Supplies	3,650
Total Other Instructional Programs - Elementary / Secondary	\$133,582
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	7,000
Total Nonpublic School Programs	\$7,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	696,388
600 Supplies	1,000
Total Adult Education Programs	\$697,388
Total Instruction	\$59,891,723
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,809,470
200 Personnel Services - Employee Benefits	1,178,789
300 Purchased Professional and Technical Services	43,150
400 Purchased Property Services	25

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,725
600 Supplies	43,865
800 Other Objects	635
Total Support Services - Students	\$3,077,659
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	820,352
200 Personnel Services - Employee Benefits	773,470
300 Purchased Professional and Technical Services	16,608
400 Purchased Property Services	8,795
500 Other Purchased Services	6,829
600 Supplies	64,323
800 Other Objects	2,875
Total Support Services - Instructional Staff	\$1,693,252
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,966,221
200 Personnel Services - Employee Benefits	2,983,427
300 Purchased Professional and Technical Services	391,700
400 Purchased Property Services	36,823
500 Other Purchased Services	101,300
600 Supplies	152,454
800 Other Objects	31,688
Total Support Services - Administration	\$7,663,613
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	699,535
200 Personnel Services - Employee Benefits	470,724
300 Purchased Professional and Technical Services	5,350
400 Purchased Property Services	600
600 Supplies	25,393
800 Other Objects	205
Total Support Services - Pupil Health	\$1,201,807
2500 Support Services - Business	
100 Personnel Services - Salaries	263,580
200 Personnel Services - Employee Benefits	232,964
300 Purchased Professional and Technical Services	65,900
400 Purchased Property Services	5,000
500 Other Purchased Services	8,550
600 Supplies	1,600
800 Other Objects	8,550
Total Support Services - Business	\$586,144
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,322,786
200 Personnel Services - Employee Benefits	2,714,534
300 Purchased Professional and Technical Services	236,245
400 Purchased Property Services	475,502
500 Other Purchased Services	384,550

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,374,050
700 Property	7,000
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$8,518,167
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	26,308
200 Personnel Services - Employee Benefits	23,277
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	4,961,500
600 Supplies	2,500
800 Other Objects	600
Total Student Transportation Services	\$5,024,185
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	703,833
200 Personnel Services - Employee Benefits	519,594
300 Purchased Professional and Technical Services	24,800
400 Purchased Property Services	33,000
500 Other Purchased Services	74,928
600 Supplies	57,600
800 Other Objects	1,600
Total Support Services - Central	\$1,415,355
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$29,225,182
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	798,028
200 Personnel Services - Employee Benefits	365,884
300 Purchased Professional and Technical Services	27,200
400 Purchased Property Services	43,500
500 Other Purchased Services	116,680
600 Supplies	106,850
800 Other Objects	63,500
Total Student Activities	\$1,521,642
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	80,300
800 Other Objects	175,000
Total Community Services	\$255,300
3400 <u>Scholarships and Awards</u>	
800 Other Objects	70,000
Total Scholarships and Awards	\$70,000
Total Operation of Non-Instructional Services	\$1,846,942

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,995,119
900 Other Uses of Funds	3,795,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,790,119
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	350,000
Total Interfund Transfers - Out	\$350,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$7,390,119
TOTAL EXPENDITURES	\$98,353,966

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	27,100,000	27,600,000
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	7,000,000	8,000,000
Other Capital Projects Fund	200,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2	2
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$34,740,002	\$36,050,002

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	\$34,740,002	\$36,050,002
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	95,200,000	92,085,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	6,500,000	7,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,200,000	19,900,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$120,900,000	\$118,985,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

72,500

75,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	310,000	320,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$382,500	\$395,000

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

<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	\$121,282,500	\$119,380,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$121,282,500	\$119,380,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	428,176
0820 Restricted Fund Balance	345,493
0830 Committed Fund Balance	14,450,000
0840 Assigned Fund Balance	1,350,000
0850 Unassigned Fund Balance	4,052,776
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,852,776
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,876,445