

FINAL GENERAL FUND BUDGET


Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/12/2021


 President of the Board - Original Signature Required

05/12/2021
Date


 Secretary of the Board - Original Signature Required

5/12/2021
Date

Chief School Administrator - Original Signature Required

5/12/21
Date

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Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Schuylkill Haven Area SD	COUNTY : Schuylkill	AUN : 129547303
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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	\$21859778
Ending Unassigned Fund Balance	\$162097
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.74%

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 5/12/21
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DUE DATE: AUGUST 15 2021

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	The Unassigned Fund Balance can be used for all budgeted 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.	The Committed Fund Balance represents future payments for PSERS, health care payments and technology upgrades.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is for future building maintenance and textbook purchases.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,067,700
0840 Assigned Fund Balance	473,824
0850 Unassigned Fund Balance	888,475
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,429,999</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,692,850
7000 Revenue from State Sources	11,299,466
8000 Revenue from Federal Sources	305,084
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,297,400</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,727,399</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,885,475
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	17,255
6140 Current Act 511 Taxes - Flat Rate Assessments	20,804
6150 Current Act 511 Taxes - Proportional Assessments	1,464,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	665,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	230,616
6910 Rentals	37,500
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	195,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	19,800
REVENUE FROM LOCAL SOURCES	\$8,692,850
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,539,771
7112 Basic Education Funding-Social Security	364,238
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	875,318
7311 Pupil Transportation Subsidy	630,230
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,020
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	194,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	470,632
7505 Ready to Learn Block Grant	221,391
7820 State Share of Retirement Contributions	1,885,866
REVENUE FROM STATE SOURCES	\$11,299,466
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	208,955
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,793
8517 NCLB, Title IV - 21st Century Schools	17,336
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$305,084
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,297,400

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,885,475	
Amount of Tax Relief for Homestead Exclusions	<u>\$470,632</u>	
Total Approx. Tax Revenue:	\$6,356,107	
Approx. Tax Levy for Tax Rate Calculation:	\$6,799,100	
	Schuylkill	Total

2020-21 Data		
a. Assessed Value	\$159,673,005	\$159,673,005
b. Real Estate Mills	42.4600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$384,407,017	\$384,407,017
d. Assessed Value	\$160,129,545	\$160,129,545
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$6,779,716	\$6,779,716
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$6,779,716	\$6,779,716
(f Total * g)		
i. Base Mills Subject to Index	42.4600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$6,799,100	\$6,799,100
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	42.4600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,799,100	\$6,799,100
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,328,468
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,885,475
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,885,475	
Amount of Tax Relief for Homestead Exclusions	<u>\$470,632</u>	
Total Approx. Tax Revenue:	\$6,356,107	
Approx. Tax Levy for Tax Rate Calculation:	\$6,799,100	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.2433	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,084,659	\$7,084,659
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	\$4,945.00	
Number of Homestead/Farmstead Properties	2249	2249
Median Assessed Value of Homestead Properties		\$37,458

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,885,475
Amount of Tax Relief for Homestead Exclusions	<u>\$470,632</u>
Total Approx. Tax Revenue:	\$6,356,107
Approx. Tax Levy for Tax Rate Calculation:	\$6,799,100

Schuylkill		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$470,632	Lowering RE Tax Rate	\$470,632
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$470,632

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>
Schuylkill	160,129,545	42.4600	6,799,100			93.00000%	
Totals:	160,129,545		6,799,100	470,632 =	6,328,468 X	93.00000% =	5,885,475

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,255
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	\$4.00	\$0.00	19,720
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,000
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 26,720 20,804

	<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	0.500%	0.000%	970,000	970,000
6152 Current Act 511 Occupation Taxes	571.4300	0.000	986,000	394,400
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 2,056,000 1,464,400

Total Act 511, Current Taxes 1,485,204

Act 511 Tax Limit -->	384,407,017 X	12	4,612,884
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u> Schuylkill	42.4600	42.4600	0.00%	Yes	4.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%			
6141	Current Act 511 Per Capita Taxes	\$4.00	\$4.00	0.00%	Yes	4.2%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%			
6152	Current Act 511 Occupation Taxes	571.4300	571.4300	0.00%	Yes	4.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,971,980
1200 Special Programs - Elementary / Secondary	3,104,676
1300 Vocational Education	414,550
1400 Other Instructional Programs - Elementary / Secondary	2,433
Total Instruction	\$12,493,639
2000 Support Services	
2100 Support Services - Students	1,124,768
2200 Support Services - Instructional Staff	580,736
2300 Support Services - Administration	1,421,826
2400 Support Services - Pupil Health	418,596
2500 Support Services - Business	414,911
2600 Operation and Maintenance of Plant Services	1,890,247
2700 Student Transportation Services	959,500
2800 Support Services - Central	454,588
Total Support Services	\$7,265,172
3000 Operation of Non-Instructional Services	
3200 Student Activities	427,126
3300 Community Services	70,506
Total Operation of Non-Instructional Services	\$497,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,598,335
5200 Interfund Transfers - Out	5,000
Total Other Expenditures and Financing Uses	\$1,603,335
Total Estimated Expenditures and Other Financing Uses	\$21,859,778

2021-2022 Final 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	4,547,690
200 Personnel Services - Employee Benefits	2,896,942
300 Purchased Professional and Technical Services	107,300
400 Purchased Property Services	212,390
500 Other Purchased Services	951,000
600 Supplies	243,958
700 Property	9,500
800 Other Objects	3,200
Total Regular Programs - Elementary / Secondary	\$8,971,980
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,759,010
200 Personnel Services - Employee Benefits	1,064,116
300 Purchased Professional and Technical Services	233,750
500 Other Purchased Services	29,000
600 Supplies	18,800
Total Special Programs - Elementary / Secondary	\$3,104,676
1300 <u>Vocational Education</u>	
500 Other Purchased Services	414,550
Total Vocational Education	\$414,550
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	433
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,433
Total Instruction	\$12,493,639
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	672,105
200 Personnel Services - Employee Benefits	440,238
600 Supplies	11,700
800 Other Objects	725
Total Support Services - Students	\$1,124,768
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	274,129
200 Personnel Services - Employee Benefits	265,007
300 Purchased Professional and Technical Services	12,900
500 Other Purchased Services	500
600 Supplies	27,700
700 Property	500
Total Support Services - Instructional Staff	\$580,736
2300 <u>Support Services - Administration</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	787,811
200 Personnel Services - Employee Benefits	461,865
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	3,600
500 Other Purchased Services	69,700
600 Supplies	12,450
700 Property	4,500
800 Other Objects	12,900
Total Support Services - Administration	\$1,421,826
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	219,212
200 Personnel Services - Employee Benefits	170,784
300 Purchased Professional and Technical Services	13,750
400 Purchased Property Services	2,000
600 Supplies	10,750
700 Property	1,500
800 Other Objects	600
Total Support Services - Pupil Health	\$418,596
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	247,079
200 Personnel Services - Employee Benefits	165,627
500 Other Purchased Services	350
600 Supplies	1,500
800 Other Objects	355
Total Support Services - Business	\$414,911
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	549,357
200 Personnel Services - Employee Benefits	424,300
400 Purchased Property Services	456,590
500 Other Purchased Services	73,900
600 Supplies	337,100
700 Property	49,000
Total Operation and Maintenance of Plant Services	\$1,890,247
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	955,000
Total Student Transportation Services	\$959,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	153,314
200 Personnel Services - Employee Benefits	100,774
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	6,000
500 Other Purchased Services	36,700
600 Supplies	61,800
700 Property	63,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$454,588
Total Support Services	\$7,265,172
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	223,675
200 Personnel Services - Employee Benefits	59,151
300 Purchased Professional and Technical Services	36,600
500 Other Purchased Services	42,200
600 Supplies	20,500
700 Property	40,000
800 Other Objects	5,000
Total Student Activities	\$427,126
3300 Community Services	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	6,906
500 Other Purchased Services	18,000
600 Supplies	5,000
800 Other Objects	5,600
Total Community Services	\$70,506
Total Operation of Non-Instructional Services	\$497,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	338,335
900 Other Uses of Funds	1,260,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,598,335
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,000
Total Interfund Transfers - Out	\$5,000
Total Other Expenditures and Financing Uses	\$1,603,335
TOTAL EXPENDITURES	\$21,859,778

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	6,825,000	5,540,000
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	459,000	100,000
Other Capital Projects Fund	4,500,000	
Debt Service Fund	145,000	145,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,929,000	\$5,785,000

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 **\$11,929,000** **\$5,785,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	15,645,000	14,385,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	150,000	150,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$15,795,000	\$14,535,000
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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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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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	\$15,795,000	\$14,535,000

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	\$15,795,000	\$14,535,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,231,700
0840 Assigned Fund Balance	473,824
0850 Unassigned Fund Balance	162,097
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,867,621

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,867,621
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