

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2021



President of the Board - Original Signature Required

06/24/2021

Date



Secretary of the Board - Original Signature Required

06/24/2021

Date



Chief School Administrator - Original Signature Required

06/24/2021

Date

Robert Amos

Contact Person

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Extension

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Email Address

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

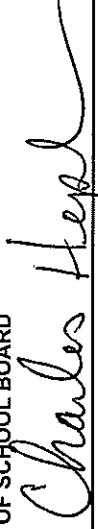
24 PS 6-687(a)(1)

(03/2006)

School District Name : North Schuylkill SD	County : Schuylkill	AUN Number : 129545003
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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 4/22/2021
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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>
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.	Funds to be utilized for future deficits
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Restricted ACCESS Funds
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds for future PSERS and Health Insurance Cost

<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	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,620,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,420,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,368,227
7000 Revenue from State Sources	17,471,931
8000 Revenue from Federal Sources	1,220,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,060,158</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,480,158</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,644,751
6113 Public Utility Realty Taxes	11,566
6114 Payments in Lieu of Current Taxes - State / Local	13,910
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	2,355,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	14,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	480,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	22,000
6960 Services Provided Other Local Governmental Units / LEAs	290,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$13,368,227
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,460,176
7112 Basic Education Funding-Social Security	660,000
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	1,475,000
7311 Pupil Transportation Subsidy	1,535,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	525,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	417,851
7501 PA Accountability Grants	346,904
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7820 State Share of Retirement Contributions	2,915,000
REVENUE FROM STATE SOURCES	\$17,471,931
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	425,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8517 NCLB, Title IV - 21st Century Schools	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	600,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	100,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,220,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,060,158
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Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,645,945		
Amount of Tax Relief for Homestead Exclusions	<u>\$417,851</u>		
Total Approx. Tax Revenue:	\$9,063,796		
Approx. Tax Levy for Tax Rate Calculation:	\$10,304,581		

	Columbia	Schuylkill	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$218,229,580	\$9,020,642	\$227,250,222
b. Real Estate Mills	43.6500	43.6500	43.6500
I. 2021-22 Data			
c. 2019 STEB Market Value	\$19,490,409	\$500,548,146	\$520,038,555
d. Assessed Value	\$9,020,642	\$219,229,580	\$228,250,222
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$9,525,721	\$393,751	\$9,919,472
(a * b)			
2021-22 Calculations			
II. g. Percent of Total Market Value	3.74788%	96.25212%	100.00000%
h. Rebalanced 2020-21 Tax Levy			\$9,919,472
(f Total * g)			
i. Base Mills Subject to Index	43.6500	43.6500	43.6500
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.45000%	87.45000%	87.45000%
k. Tax Levy Needed			\$10,304,581
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	45.1400	45.1400	45.1400
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$407,192	\$9,896,023	\$10,303,215
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,885,364
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,644,751
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,645,945

Amount of Tax Relief for Homestead Exclusions

\$417,851

Total Approx. Tax Revenue:

\$9,063,796

Approx. Tax Levy for Tax Rate Calculation:

\$10,304,581

	Columbia	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	45.5706	45.5706	45.5706
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$411,076	\$9,990,423	\$10,401,499
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,059.00	\$2,059.00	
Number of Homestead/Farmstead Properties	238	4261	4499
Median Assessed Value of Homestead Properties			\$22,569

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$8,645,945			
Amount of Tax Relief for Homestead Exclusions	<u>\$417,851</u>			
Total Approx. Tax Revenue:	\$9,063,796			
Approx. Tax Levy for Tax Rate Calculation:	\$10,304,581			
	Columbia	Schuylkill		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$417,851	Lowering RE Tax Rate	\$0	\$417,851
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$417,851

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>
Columbia	9,020,642	45.1400	407,192			87.45000%	
Schuylkill	219,229,580	45.1400	9,896,023			87.45000%	
Totals:	228,250,222		10,303,215	- 417,851 =	9,885,364 X	87.45000% =	8,644,751

	<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	\$5.00	\$0.00	22,000
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			22,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,475,000
6152 Current Act 511 Occupation Taxes	218.5000	0.000	755,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			2,355,000
Total Act 511, Current Taxes			2,377,000
Act 511 Tax Limit -->		520,038,555 X	12
		Market Value	Mills
			6,240,463
			(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>								
	Columbia	43.6500	45.1400	3.42%	Yes	4.4%			
	Schuylkill	43.6500	45.1400	3.42%	Yes	4.4%			
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%			
	<u>Current Act 511 Taxes– Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%			
6152	Current Act 511 Occupation Taxes	218.5000	218.5000	0.00%	Yes	4.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,829,120
1200 Special Programs - Elementary / Secondary	5,165,550
1300 Vocational Education	725,000
1400 Other Instructional Programs - Elementary / Secondary	447,175
Total Instruction	\$20,166,845
2000 Support Services	
2100 Support Services - Students	1,251,800
2200 Support Services - Instructional Staff	631,600
2300 Support Services - Administration	1,844,600
2400 Support Services - Pupil Health	592,650
2500 Support Services - Business	469,450
2600 Operation and Maintenance of Plant Services	2,446,000
2700 Student Transportation Services	1,974,050
2800 Support Services - Central	505,100
2900 Other Support Services	6,000
Total Support Services	\$9,721,250
3000 Operation of Non-Instructional Services	
3200 Student Activities	208,650
3300 Community Services	38,050
Total Operation of Non-Instructional Services	\$246,700
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	3,250
Total Facilities Acquisition, Construction and Improvement Services	\$3,250
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,525,000
5200 Interfund Transfers - Out	750,000
Total Other Expenditures and Financing Uses	\$2,275,000
Total Estimated Expenditures and Other Financing Uses	\$32,413,045

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	6,761,250
200 Personnel Services - Employee Benefits	4,426,170
300 Purchased Professional and Technical Services	400,700
400 Purchased Property Services	54,500
500 Other Purchased Services	1,616,500
600 Supplies	551,000
700 Property	3,000
800 Other Objects	16,000
Total Regular Programs - Elementary / Secondary	\$13,829,120
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,549,000
200 Personnel Services - Employee Benefits	1,907,450
300 Purchased Professional and Technical Services	582,000
400 Purchased Property Services	250
500 Other Purchased Services	98,500
600 Supplies	26,350
700 Property	500
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$5,165,550
1300 <u>Vocational Education</u>	
500 Other Purchased Services	725,000
Total Vocational Education	\$725,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	153,000
200 Personnel Services - Employee Benefits	75,175
300 Purchased Professional and Technical Services	2,250
500 Other Purchased Services	209,750
600 Supplies	6,500
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$447,175
Total Instruction	\$20,166,845
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	672,000
200 Personnel Services - Employee Benefits	546,250
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,500
500 Other Purchased Services	5,500
600 Supplies	7,550
800 Other Objects	1,000
Total Support Services - Students	\$1,251,800
2200 <u>Support Services - Instructional Staff</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	345,500
200 Personnel Services - Employee Benefits	235,750
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	9,000
500 Other Purchased Services	5,500
600 Supplies	26,850
700 Property	1,500
800 Other Objects	750
Total Support Services - Instructional Staff	\$631,600
2300 Support Services - Administration	
100 Personnel Services - Salaries	896,500
200 Personnel Services - Employee Benefits	639,000
300 Purchased Professional and Technical Services	208,750
400 Purchased Property Services	15,750
500 Other Purchased Services	42,750
600 Supplies	29,850
700 Property	1,500
800 Other Objects	10,500
Total Support Services - Administration	\$1,844,600
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	275,400
200 Personnel Services - Employee Benefits	274,000
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	750
500 Other Purchased Services	1,250
600 Supplies	11,250
700 Property	2,500
800 Other Objects	500
Total Support Services - Pupil Health	\$592,650
2500 Support Services - Business	
100 Personnel Services - Salaries	222,000
200 Personnel Services - Employee Benefits	207,500
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	5,250
500 Other Purchased Services	2,750
600 Supplies	4,100
800 Other Objects	850
Total Support Services - Business	\$469,450
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	762,000
200 Personnel Services - Employee Benefits	638,500
300 Purchased Professional and Technical Services	9,250
400 Purchased Property Services	590,000
500 Other Purchased Services	112,000
600 Supplies	294,500
700 Property	37,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,250
Total Operation and Maintenance of Plant Services	\$2,446,000
2700 Student Transportation Services	
100 Personnel Services - Salaries	63,000
200 Personnel Services - Employee Benefits	60,050
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	750
500 Other Purchased Services	1,843,000
600 Supplies	6,750
Total Student Transportation Services	\$1,974,050
2800 Support Services - Central	
100 Personnel Services - Salaries	240,000
200 Personnel Services - Employee Benefits	190,350
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	1,000
500 Other Purchased Services	19,000
600 Supplies	40,250
700 Property	10,000
800 Other Objects	500
Total Support Services - Central	\$505,100
2900 Other Support Services	
500 Other Purchased Services	2,500
600 Supplies	3,500
Total Other Support Services	\$6,000
Total Support Services	\$9,721,250
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	91,700
200 Personnel Services - Employee Benefits	41,000
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	20,500
500 Other Purchased Services	43,450
600 Supplies	7,000
800 Other Objects	4,000
Total Student Activities	\$208,650
3300 Community Services	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	4,300
300 Purchased Professional and Technical Services	250
600 Supplies	7,500
800 Other Objects	14,000
Total Community Services	\$38,050
Total Operation of Non-Instructional Services	\$246,700

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	500
Total Facilities Acquisition, Construction and Improvement Services	\$3,250
Total Facilities Acquisition, Construction and Improvement Services	\$3,250
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	400,000
900 Other Uses of Funds	1,125,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,525,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	750,000
Total Interfund Transfers - Out	\$750,000
Total Other Expenditures and Financing Uses	\$2,275,000
TOTAL EXPENDITURES	\$32,413,045

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	3,300,000	2,950,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	575,000	550,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	115,000	105,000
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	370,000	370,000
Permanent Fund		
Total Cash and Short-Term Investments	\$4,360,000	\$3,975,000

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		
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TOTAL CASH AND INVESTMENTS	\$4,360,000	\$3,975,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	26,855,000	26,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	625,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	950,000	975,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$28,430,000	\$27,625,000
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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

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$28,430,000	\$27,625,000

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	\$28,430,000	\$27,625,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	175,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	1,392,113
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,067,113

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,067,113
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