

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

Diane Richards

(610)775-1461

Extn :1108

Contact Person

Telephone

Extension

diane.richards@gmsd.org

Email Address

<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	15,854
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,250,000
0840 Assigned Fund Balance	2,551,081
0850 Unassigned Fund Balance	3,812,759
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,613,840</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	51,849,791
7000 Revenue from State Sources	19,523,519
8000 Revenue from Federal Sources	980,136
9000 Other Financing Sources	25,000
Total Estimated Revenues And Other Financing Sources	<u>\$72,378,446</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,992,286</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	44,092,252
6112 Interim Real Estate Taxes	90,000
6113 Public Utility Realty Taxes	48,450
6114 Payments in Lieu of Current Taxes - State / Local	1,489
6120 Current Per Capita Taxes, Section 679	90,000
6140 Current Act 511 Taxes - Flat Rate Assessments	198,000
6150 Current Act 511 Taxes - Proportional Assessments	5,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	930,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	140,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	757,600
6910 Rentals	117,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	215,000
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$51,849,791

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,606,639
7112 Basic Education Funding-Social Security	1,176,121
7160 Tuition for Orphans Subsidy	134,000
7271 Special Education funds for School-Aged Pupils	2,300,946
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,057,668
7330 Health Services (Medical, Dental, Nurse, Act 25)	77,000
7340 State Property Tax Reduction Allocation	870,662
7505 Ready to Learn Block Grant	436,905
7820 State Share of Retirement Contributions	5,453,578

REVENUE FROM STATE SOURCES \$19,523,519

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	550,210
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	107,827
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	19,603

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	42,496
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$980,136
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	25,000
OTHER FINANCING SOURCES	\$25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	72,378,446

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$44,092,252

Amount of Tax Relief for Homestead Exclusions \$870,662

Total Approx. Tax Revenue: \$44,962,914

Approx. Tax Levy for Tax Rate Calculation: \$46,676,891

Berks

Total

2020-21 Data

a. Assessed Value	\$1,607,763,100	\$1,607,763,100
b. Real Estate Mills	28.6000	

I. 2021-22 Data

c. 2019 STEB Market Value	\$2,076,950,351	\$2,076,950,351
d. Assessed Value	\$1,604,016,900	\$1,604,016,900
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$45,982,025	\$45,982,025
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$45,982,025	\$45,982,025
(f Total * g)		
i. Base Mills Subject to Index	28.6000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.25820%	96.25820%
k. Tax Levy Needed	\$46,676,891	\$46,676,891
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate 29.1000

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$46,676,892	\$46,676,892
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,806,230
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$44,092,252
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,092,252	
Amount of Tax Relief for Homestead Exclusions	<u>\$870,662</u>	
Total Approx. Tax Revenue:	\$44,962,914	
Approx. Tax Levy for Tax Rate Calculation:	\$46,676,891	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.6868	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,618,129	\$47,618,129
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,092,252
Amount of Tax Relief for Homestead Exclusions	<u>\$870,662</u>
Total Approx. Tax Revenue:	\$44,962,914
Approx. Tax Levy for Tax Rate Calculation:	\$46,676,891

Berks	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$870,662	Lowering RE Tax Rate	\$0	\$870,662
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$870,662

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>
Berks	1,604,016,900	29.1000	46,676,892			96.25820%	
Totals:	1,604,016,900		46,676,892	870,662 =	45,806,230 X	96.25820% =	44,092,252

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		90,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	90,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	68,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	40,000
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			198,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
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			5,000,000
Total Act 511, Current Taxes			5,198,000
Act 511 Tax Limit -->		2,076,950,351 X	12
		Market Value	Mills
			24,923,404
			(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> Berks	28.6000	29.1000	1.75%	Yes	3.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.8%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,268,024
1200 Special Programs - Elementary / Secondary	12,569,922
1300 Vocational Education	1,411,771
1400 Other Instructional Programs - Elementary / Secondary	173,404
1500 Nonpublic School Programs	24,304
1800 Pre-Kindergarten	379,689
Total Instruction	\$44,827,114
2000 Support Services	
2100 Support Services - Students	2,888,831
2200 Support Services - Instructional Staff	3,088,780
2300 Support Services - Administration	3,625,548
2400 Support Services - Pupil Health	553,539
2500 Support Services - Business	1,268,061
2600 Operation and Maintenance of Plant Services	5,238,571
2700 Student Transportation Services	2,683,200
2800 Support Services - Central	1,115,053
2900 Other Support Services	56,500
Total Support Services	\$20,518,083
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,682,492
3300 Community Services	230,519
Total Operation of Non-Instructional Services	\$1,913,011
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	6,641,650
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$7,141,650
Total Estimated Expenditures and Other Financing Uses	\$74,399,858

2021-2022 Preliminary General Fund Budget

LEA : 114063003 Governor Mifflin SD

Printed 1/28/2021 10:56:21 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,570,371
200 Personnel Services - Employee Benefits	11,286,305
300 Purchased Professional and Technical Services	246,600
400 Purchased Property Services	19,598
500 Other Purchased Services	406,350
600 Supplies	642,500
700 Property	79,900
800 Other Objects	16,400
Total Regular Programs - Elementary / Secondary	\$30,268,024
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,792,896
200 Personnel Services - Employee Benefits	3,169,606
300 Purchased Professional and Technical Services	1,235,500
500 Other Purchased Services	3,281,950
600 Supplies	74,620
700 Property	15,350
Total Special Programs - Elementary / Secondary	\$12,569,922
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,411,771
Total Vocational Education	\$1,411,771
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,000
200 Personnel Services - Employee Benefits	4,689
300 Purchased Professional and Technical Services	50,250
500 Other Purchased Services	107,465
Total Other Instructional Programs - Elementary / Secondary	\$173,404
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,962
600 Supplies	2,342
Total Nonpublic School Programs	\$24,304
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	236,858
200 Personnel Services - Employee Benefits	126,819
600 Supplies	16,012
Total Pre-Kindergarten	\$379,689
Total Instruction	\$44,827,114
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,665,139
200 Personnel Services - Employee Benefits	1,055,352
300 Purchased Professional and Technical Services	60,000

2021-2022 Preliminary General Fund Budget

LEA : 114063003 Governor Mifflin SD

Printed 1/28/2021 10:56:21 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,000
600 Supplies	102,340
800 Other Objects	1,000
Total Support Services - Students	\$2,888,831
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	981,331
200 Personnel Services - Employee Benefits	732,457
300 Purchased Professional and Technical Services	169,900
400 Purchased Property Services	868,758
500 Other Purchased Services	57,375
600 Supplies	264,459
700 Property	10,000
800 Other Objects	4,500
Total Support Services - Instructional Staff	\$3,088,780
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,908,189
200 Personnel Services - Employee Benefits	1,166,609
300 Purchased Professional and Technical Services	291,000
400 Purchased Property Services	5,300
500 Other Purchased Services	163,850
600 Supplies	64,800
800 Other Objects	25,800
Total Support Services - Administration	\$3,625,548
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	317,133
200 Personnel Services - Employee Benefits	217,406
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	500
600 Supplies	13,500
800 Other Objects	500
Total Support Services - Pupil Health	\$553,539
2500 Support Services - Business	
100 Personnel Services - Salaries	563,382
200 Personnel Services - Employee Benefits	397,479
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	212,200
500 Other Purchased Services	7,000
600 Supplies	18,000
800 Other Objects	23,000
Total Support Services - Business	\$1,268,061
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,994,204
200 Personnel Services - Employee Benefits	1,329,457
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	530,170

2021-2022 Preliminary General Fund Budget

LEA : 114063003 Governor Mifflin SD

Printed 1/28/2021 10:56:21 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	260,660
600 Supplies	1,072,550
700 Property	42,800
800 Other Objects	2,730
Total Operation and Maintenance of Plant Services	\$5,238,571
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,675,000
600 Supplies	200
800 Other Objects	3,000
Total Student Transportation Services	\$2,683,200
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	610,037
200 Personnel Services - Employee Benefits	427,094
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	6,700
600 Supplies	41,222
800 Other Objects	15,000
Total Support Services - Central	\$1,115,053
2900 <u>Other Support Services</u>	
500 Other Purchased Services	56,500
Total Other Support Services	\$56,500
Total Support Services	\$20,518,083
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	966,307
200 Personnel Services - Employee Benefits	410,542
300 Purchased Professional and Technical Services	72,000
500 Other Purchased Services	94,800
600 Supplies	45,000
700 Property	74,700
800 Other Objects	19,143
Total Student Activities	\$1,682,492
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	76,012
200 Personnel Services - Employee Benefits	17,544
600 Supplies	6,963
800 Other Objects	130,000
Total Community Services	\$230,519
Total Operation of Non-Instructional Services	\$1,913,011
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,641,650

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$6,641,650
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$7,141,650
TOTAL EXPENDITURES	\$74,399,858

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	12,800,000	12,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	7,500,000	6,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	48,762,000	35,453,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	46,000	46,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	344,000	344,000
Permanent Fund		
Total Cash and Short-Term Investments	\$69,702,000	\$55,343,000

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		

<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	\$69,702,000	\$55,343,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	70,635,000	65,813,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,000,000	8,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$80,135,000	\$74,813,000

Public Purpose (Expendable) Trust Fund

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

Other Comptroller-Approved Special Revenue Funds

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

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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	\$80,135,000	\$74,813,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	9,900,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	50,000	50,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$10,000,000	\$10,100,000
----------------------------------	---------------------	---------------------

TOTAL INDEBTEDNESS	\$90,135,000	\$84,913,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	15,854
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	5,092,428
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,592,428
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,108,282