

FINAL 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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Governor Mifflin SD	COUNTY : Berkshire	AUN : 114063003
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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	\$77170079
Ending Unassigned Fund Balance	\$5186736
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.72%

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
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

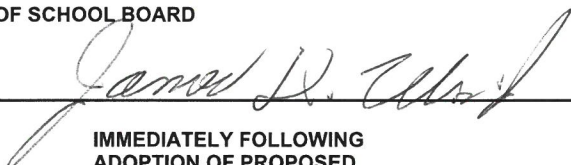
24 PS 6-687(a)(1)

(03/2006)

School District Name : Governor Mifflin SD	County : Berks	AUN Number : 114063003
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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 5-18-21
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is budgeted to take care of any unanticipated expenses needed during the year
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.	Fund balance will be used as cash flow and to handle any one-time unanticipated expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board committed a portion of the fund balance for future PSERS increases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is the subsequent year's budget deficit

<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	51,809,791	
7000 Revenue from State Sources	19,503,903	
8000 Revenue from Federal Sources	4,992,833	
9000 Other Financing Sources	25,000	
Total Estimated Revenues And Other Financing Sources		<u>\$76,331,527</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$83,945,367</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	44,092,253
6112 Interim Real Estate Taxes	80,000
6113 Public Utility Realty Taxes	48,450
6114 Payments in Lieu of Current Taxes - State / Local	1,488
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	5,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	830,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	135,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	757,600
6910 Rentals	117,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	215,000
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$51,809,791

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,606,639
7112 Basic Education Funding-Social Security	1,175,136
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	2,300,946
7292 Pre-K Counts	350,000
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
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	865,272
7505 Ready to Learn Block Grant	436,905
7820 State Share of Retirement Contributions	5,449,337

REVENUE FROM STATE SOURCES \$19,503,903

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	603,792
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	111,106
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	19,603

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	41,632
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,022,147
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,934,553
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	\$4,992,833

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers	25,000
OTHER FINANCING SOURCES	\$25,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

76,331,527

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,092,253	
Amount of Tax Relief for Homestead Exclusions	<u>\$865,345</u>	
Total Approx. Tax Revenue:	\$44,957,598	
Approx. Tax Levy for Tax Rate Calculation:	\$46,676,892	

	Berks	Total
<hr/>		
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
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$45,982,025	\$45,982,025
(a * b)		
2021-22 Calculations		
II. 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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.24703%	96.24703%
k. Tax Levy Needed	\$46,676,892	\$46,676,892
(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		\$45,811,547
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,092,253
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,092,253	
Amount of Tax Relief for Homestead Exclusions	<u>\$865,345</u>	
Total Approx. Tax Revenue:	\$44,957,598	
Approx. Tax Levy for Tax Rate Calculation:	\$46,676,892	

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	\$4,201.00	
Number of Homestead/Farmstead Properties	7080	7080
Median Assessed Value of Homestead Properties		\$103,600

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,092,253
Amount of Tax Relief for Homestead Exclusions	<u>\$865,345</u>
Total Approx. Tax Revenue:	\$44,957,598
Approx. Tax Levy for Tax Rate Calculation:	\$46,676,892

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$865,272	Lowering RE Tax Rate	\$0	\$865,272
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$73			\$73
Amount of Tax Relief from State/Local Sources				\$865,345

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			96.24703%	
Totals:	1,604,016,900		46,676,892	865,345 =	45,811,547 X	96.24703% =	44,092,253

	<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>Tax Levy</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 198,000 198,000

	<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%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
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 5,100,000 5,100,000

Total Act 511, Current Taxes 5,298,000

Act 511 Tax Limit -->	2,076,950,351 X	12	24,923,404
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	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	30,081,762
1200 Special Programs - Elementary / Secondary	12,591,498
1300 Vocational Education	1,411,771
1400 Other Instructional Programs - Elementary / Secondary	393,281
1500 Nonpublic School Programs	17,072
1800 Pre-Kindergarten	350,000
Total Instruction	\$44,845,384
2000 Support Services	
2100 Support Services - Students	2,782,276
2200 Support Services - Instructional Staff	3,319,890
2300 Support Services - Administration	3,627,479
2400 Support Services - Pupil Health	662,387
2500 Support Services - Business	1,179,063
2600 Operation and Maintenance of Plant Services	5,293,510
2700 Student Transportation Services	2,757,659
2800 Support Services - Central	1,294,710
2900 Other Support Services	56,500
Total Support Services	\$20,973,474
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,680,697
3300 Community Services	226,756
Total Operation of Non-Instructional Services	\$1,907,453
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,302,118
Total Facilities Acquisition, Construction and Improvement Services	\$2,302,118
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	\$77,170,079

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	17,399,805
200 Personnel Services - Employee Benefits	11,150,346
300 Purchased Professional and Technical Services	347,213
400 Purchased Property Services	18,790
500 Other Purchased Services	423,450
600 Supplies	662,258
700 Property	66,700
800 Other Objects	13,200
Total Regular Programs - Elementary / Secondary	\$30,081,762
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,785,939
200 Personnel Services - Employee Benefits	3,126,039
300 Purchased Professional and Technical Services	904,100
500 Other Purchased Services	3,681,950
600 Supplies	78,120
700 Property	15,350
Total Special Programs - Elementary / Secondary	\$12,591,498
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	162,200
200 Personnel Services - Employee Benefits	69,081
300 Purchased Professional and Technical Services	45,450
500 Other Purchased Services	116,550
Total Other Instructional Programs - Elementary / Secondary	\$393,281
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,730
600 Supplies	2,342
Total Nonpublic School Programs	\$17,072
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	246,340
200 Personnel Services - Employee Benefits	77,912
600 Supplies	25,748
Total Pre-Kindergarten	\$350,000
Total Instruction	\$44,845,384
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,566,396
200 Personnel Services - Employee Benefits	997,020
300 Purchased Professional and Technical Services	127,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,050
600 Supplies	85,230
800 Other Objects	1,080
Total Support Services - Students	\$2,782,276
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,031,949
200 Personnel Services - Employee Benefits	775,093
300 Purchased Professional and Technical Services	282,050
400 Purchased Property Services	898,758
500 Other Purchased Services	53,081
600 Supplies	264,459
700 Property	10,000
800 Other Objects	4,500
Total Support Services - Instructional Staff	\$3,319,890
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,895,457
200 Personnel Services - Employee Benefits	1,159,069
300 Purchased Professional and Technical Services	320,000
400 Purchased Property Services	5,300
500 Other Purchased Services	155,053
600 Supplies	67,800
800 Other Objects	24,800
Total Support Services - Administration	\$3,627,479
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	377,743
200 Personnel Services - Employee Benefits	263,944
300 Purchased Professional and Technical Services	4,050
500 Other Purchased Services	450
600 Supplies	15,750
800 Other Objects	450
Total Support Services - Pupil Health	\$662,387
2500 Support Services - Business	
100 Personnel Services - Salaries	521,030
200 Personnel Services - Employee Benefits	354,481
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	208,552
500 Other Purchased Services	7,000
600 Supplies	18,000
800 Other Objects	23,000
Total Support Services - Business	\$1,179,063
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,007,070
200 Personnel Services - Employee Benefits	1,315,610
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	530,170

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	246,680
600 Supplies	1,072,650
700 Property	112,800
800 Other Objects	4,730
Total Operation and Maintenance of Plant Services	\$5,293,510
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	16,500
200 Personnel Services - Employee Benefits	10,094
400 Purchased Property Services	5,000
500 Other Purchased Services	2,722,865
600 Supplies	200
800 Other Objects	3,000
Total Student Transportation Services	\$2,757,659
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	610,037
200 Personnel Services - Employee Benefits	423,343
300 Purchased Professional and Technical Services	208,000
500 Other Purchased Services	4,900
600 Supplies	36,430
800 Other Objects	12,000
Total Support Services - Central	\$1,294,710
2900 <u>Other Support Services</u>	
500 Other Purchased Services	56,500
Total Other Support Services	\$56,500
Total Support Services	\$20,973,474
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	966,307
200 Personnel Services - Employee Benefits	408,747
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	\$1,680,697
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	75,922
200 Personnel Services - Employee Benefits	17,536
600 Supplies	3,298
800 Other Objects	130,000
Total Community Services	\$226,756
Total Operation of Non-Instructional Services	\$1,907,453
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,302,118
Total Facilities Acquisition, Construction and Improvement Services	\$2,302,118
Total Facilities Acquisition, Construction and Improvement Services	\$2,302,118
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,641,650
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	\$77,170,079

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	13,000,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	7,300,000	6,300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	55,373,076	43,952,936
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
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	\$76,213,076	\$63,792,936

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	\$76,213,076	\$63,792,936
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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
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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

2021-2022 Final General Fund Budget

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

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	1,250,000
0840 Assigned Fund Balance	338,552
0850 Unassigned Fund Balance	5,186,736
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,775,288
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,291,142