

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

Ronald D Linke

(610)327-2277

Extn :1024

Contact Person

Telephone

Extension

rlinke@pgsd.org

Email Address

ITEM

AMOUNTS

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

7,747,745

0840 Assigned Fund Balance

883,958

0850 Unassigned Fund Balance

5,652,730

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$14,284,433

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

45,529,130

7000 Revenue from State Sources

21,118,124

8000 Revenue from Federal Sources

2,976,152

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$69,623,406

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$83,907,839

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	38,923,130
6112 Interim Real Estate Taxes	185,000
6113 Public Utility Realty Taxes	42,000
6120 Current Per Capita Taxes, Section 679	51,500
6140 Current Act 511 Taxes - Flat Rate Assessments	83,500
6150 Current Act 511 Taxes - Proportional Assessments	4,110,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,095,000
6500 Earnings on Investments	140,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	619,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	20,000
6960 Services Provided Other Local Governmental Units / LEAs	75,000
6990 Refunds and Other Miscellaneous Revenue	75,000

REVENUE FROM LOCAL SOURCES \$45,529,130

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,523,519
7112 Basic Education Funding-Social Security	1,161,815
7160 Tuition for Orphans Subsidy	225,000
7271 Special Education funds for School-Aged Pupils	2,000,000
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	86,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	417,110
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340 State Property Tax Reduction Allocation	1,536,367
7505 Ready to Learn Block Grant	422,968
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	140,000
7820 State Share of Retirement Contributions	5,586,345

REVENUE FROM STATE SOURCES \$21,118,124

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	519,389
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000
8517 NCLB, Title IV - 21st Century Schools	35,000

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,066,763
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000
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 **\$2,976,152**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **69,623,406**

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$38,923,130
Amount of Tax Relief for Homestead Exclusions	<u>\$1,540,067</u>
Total Approx. Tax Revenue:	\$40,463,197
Approx. Tax Levy for Tax Rate Calculation:	\$41,734,814

Montgomery **Total**

2020-21 Data		
a.	Assessed Value	\$1,081,800,000
b.	Real Estate Mills	38.1020
I. 2021-22 Data		
c.	2019 STEB Market Value	\$1,482,737,998
d.	Assessed Value	\$1,084,500,000
e.	Assessed Value of New Constr/ Renov	\$0
2020-21 Calculations		
f.	2020-21 Tax Levy	\$41,218,744
(a * b)		
2021-22 Calculations		
g.	Percent of Total Market Value	100.00000%
h.	Rebalanced 2020-21 Tax Levy	\$41,218,744
(f Total * g)		
i.	Base Mills Subject to Index	38.1020
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j.	Weighted Avg. Collection Percentage	96.83636%
k.	Tax Levy Needed	\$41,734,814
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate		
(k / d * 1000)		
m.	Tax Levy Generated by Mills	\$41,734,814
(l / 1000 * d)		
n.	Tax Levy minus Tax Relief for Homestead Exclusions	\$40,194,747
(m - Amount of Tax Relief for Homestead Exclusions)		
o.	Net Tax Revenue Generated By Mills	\$38,923,130
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$38,923,130

Amount of Tax Relief for Homestead Exclusions

\$1,540,067

Total Approx. Tax Revenue:

\$40,463,197

Approx. Tax Levy for Tax Rate Calculation:

\$41,734,814

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	39.6260	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,974,397	\$42,974,397
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	\$7,735.00	
Number of Homestead/Farmstead Properties	5217	5217
Median Assessed Value of Homestead Properties		\$120,390

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,923,130
Amount of Tax Relief for Homestead Exclusions	<u>\$1,540,067</u>
Total Approx. Tax Revenue:	\$40,463,197
Approx. Tax Levy for Tax Rate Calculation:	\$41,734,814
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,536,367	Lowering RE Tax Rate	\$0	\$1,536,367
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,700			\$3,700
Amount of Tax Relief from State/Local Sources				\$1,540,067

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>
Montgomery	1,084,500,000	38.4830	41,734,814			96.83636%	
Totals:	1,084,500,000		41,734,814	- 1,540,067	= 40,194,747	X 96.83636%	= 38,923,130

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		51,500
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	51,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	32,000
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 83,500 83,500

	<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%	3,175,000	3,175,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	520,000	520,000
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	1.5000	0.000	415,000	415,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes -- Proportional Assessments 4,110,000 4,110,000

Total Act 511, Current Taxes 4,193,500

Act 511 Tax Limit -->	1,482,737,998	X	12	17,792,856
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Montgomery	38.1020	38.4830	1.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,268,568
1200 Special Programs - Elementary / Secondary	12,370,796
1300 Vocational Education	2,173,115
1400 Other Instructional Programs - Elementary / Secondary	280,533
Total Instruction	\$43,093,012
2000 Support Services	
2100 Support Services - Students	2,474,998
2200 Support Services - Instructional Staff	1,973,541
2300 Support Services - Administration	4,166,219
2400 Support Services - Pupil Health	621,998
2500 Support Services - Business	843,123
2600 Operation and Maintenance of Plant Services	5,135,859
2700 Student Transportation Services	2,957,700
2800 Support Services - Central	2,546,717
2900 Other Support Services	31,000
Total Support Services	\$20,751,155
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,147,856
3300 Community Services	17,000
Total Operation of Non-Instructional Services	\$1,164,856
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,873,340
5900 Budgetary Reserve	625,000
Total Other Expenditures and Financing Uses	\$5,498,340
Total Estimated Expenditures and Other Financing Uses	\$70,507,363

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	15,843,936
200 Personnel Services - Employee Benefits	9,282,581
300 Purchased Professional and Technical Services	588,400
400 Purchased Property Services	5,430
500 Other Purchased Services	1,888,250
600 Supplies	630,571
700 Property	24,160
800 Other Objects	5,240
Total Regular Programs - Elementary / Secondary	\$28,268,568
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,834,466
200 Personnel Services - Employee Benefits	3,406,360
300 Purchased Professional and Technical Services	1,450,500
500 Other Purchased Services	2,477,900
600 Supplies	179,355
700 Property	13,860
800 Other Objects	8,355
Total Special Programs - Elementary / Secondary	\$12,370,796
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,173,115
Total Vocational Education	\$2,173,115
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	161,500
200 Personnel Services - Employee Benefits	68,783
500 Other Purchased Services	50,250
Total Other Instructional Programs - Elementary / Secondary	\$280,533
Total Instruction	\$43,093,012
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,404,894
200 Personnel Services - Employee Benefits	838,304
300 Purchased Professional and Technical Services	146,320
500 Other Purchased Services	2,605
600 Supplies	82,285
800 Other Objects	590
Total Support Services - Students	\$2,474,998
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,141,136
200 Personnel Services - Employee Benefits	693,036
300 Purchased Professional and Technical Services	65,025
500 Other Purchased Services	13,600
600 Supplies	56,629

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	500
800 Other Objects	3,615
Total Support Services - Instructional Staff	\$1,973,541
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,290,303
200 Personnel Services - Employee Benefits	1,334,803
300 Purchased Professional and Technical Services	307,000
400 Purchased Property Services	5,388
500 Other Purchased Services	58,700
600 Supplies	124,825
700 Property	15,000
800 Other Objects	30,200
Total Support Services - Administration	\$4,166,219
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	341,019
200 Personnel Services - Employee Benefits	219,534
300 Purchased Professional and Technical Services	30,185
600 Supplies	27,260
700 Property	4,000
Total Support Services - Pupil Health	\$621,998
2500 Support Services - Business	
100 Personnel Services - Salaries	406,665
200 Personnel Services - Employee Benefits	271,501
300 Purchased Professional and Technical Services	7,750
400 Purchased Property Services	89,565
500 Other Purchased Services	1,500
600 Supplies	63,942
800 Other Objects	2,200
Total Support Services - Business	\$843,123
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,947,693
200 Personnel Services - Employee Benefits	1,237,441
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	396,695
500 Other Purchased Services	257,300
600 Supplies	1,042,300
700 Property	53,430
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$5,135,859
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	1,726,000
400 Purchased Property Services	415,000
500 Other Purchased Services	275,500
600 Supplies	284,200
700 Property	250,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	7,000
Total Student Transportation Services	\$2,957,700
2800 Support Services - Central	
100 Personnel Services - Salaries	497,716
200 Personnel Services - Employee Benefits	579,296
300 Purchased Professional and Technical Services	67,300
400 Purchased Property Services	975,745
500 Other Purchased Services	19,475
600 Supplies	335,370
700 Property	66,000
800 Other Objects	5,815
Total Support Services - Central	\$2,546,717
2900 Other Support Services	
500 Other Purchased Services	31,000
Total Other Support Services	\$31,000
Total Support Services	\$20,751,155
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	619,428
200 Personnel Services - Employee Benefits	297,418
300 Purchased Professional and Technical Services	68,650
400 Purchased Property Services	15,770
500 Other Purchased Services	13,200
600 Supplies	93,271
700 Property	10,000
800 Other Objects	30,119
Total Student Activities	\$1,147,856
3300 Community Services	
800 Other Objects	17,000
Total Community Services	\$17,000
Total Operation of Non-Instructional Services	\$1,164,856
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	706,340
900 Other Uses of Funds	4,167,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,873,340
5900 Budgetary Reserve	
800 Other Objects	625,000
Total Budgetary Reserve	\$625,000
Total Other Expenditures and Financing Uses	\$5,498,340
TOTAL EXPENDITURES	\$70,507,363

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	11,500,000	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		
Capital Reserve Fund - § 1431	6,500,000	4,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,200,000
Private Purpose Trust Fund	58,000	56,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	110,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$19,428,000	\$16,016,000
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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	\$19,428,000	\$16,016,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	31,187,000	27,020,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	350,000	400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,000,000	4,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$35,537,000	\$31,920,000

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

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	\$35,537,000	\$31,920,000

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	\$35,537,000	\$31,920,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,747,745
0840 Assigned Fund Balance	625,000
0850 Unassigned Fund Balance	5,027,731
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,400,476
5900 Budgetary Reserve	625,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,025,476