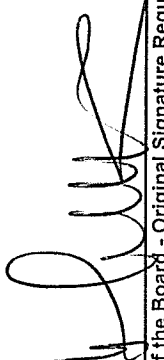


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

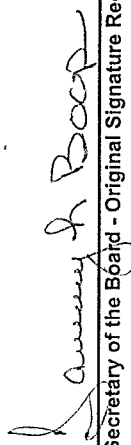
General Fund Budget Approval

Date of Adoption of the General Fund Budget:




President of the Board - Original Signature Required

6/8/2021
Date



Secretary of the Board - Original Signature Required

06-08-21
Date



Chief School Administrator - Original Signature Required

6/9/21
Date

THOMAS R CARUSO

(570)966-8200 Extn :

Contact Person

Telephone

Extension

tcaruso@mifflinburg.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflinburg Area SD	COUNTY : Union	AUN : 116605003
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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	\$35018115
Ending Unassigned Fund Balance	\$1864471
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.32%

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 6/9/21
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DUE DATE: AUGUST 15, 2021

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

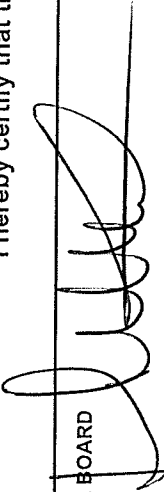
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflinburg Area SD	County : Union	AUN Number : 116605003
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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 6/18/2021
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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.	This amount is available for school boards discretion for expense operational appropriations, fund balance assignments, or other fund balance commitments.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS OPEB Capital Projects

<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	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,542,757
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,842,757</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,873,186
7000 Revenue from State Sources	15,078,893
8000 Revenue from Federal Sources	687,750
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,639,829</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,482,586</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,688,706
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
6120 Current Per Capita Taxes, Section 679	42,800
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	4,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	520,000
6500 Earnings on Investments	58,500
6700 Revenues from LEA Activities	66,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,000
6910 Rentals	32,280
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	22,000
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	53,500

REVENUE FROM LOCAL SOURCES \$17,873,186

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,200,000
7112 Basic Education Funding-Social Security	530,145
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	58,000
7271 Special Education funds for School-Aged Pupils	1,435,483
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	384,550
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	570,460
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	354,755
7820 State Share of Retirement Contributions	2,425,500

REVENUE FROM STATE SOURCES \$15,078,893

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	535,250
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,000

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	39,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500

REVENUE FROM FEDERAL SOURCES	\$687,750
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,639,829
---	-------------------

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		2
Approx. Tax Revenue from RE Taxes:		\$11,695,609
Amount of Tax Relief for Homestead Exclusions		<u>\$570,460</u>
Total Approx. Tax Revenue:		\$12,266,069
Approx. Tax Levy for Tax Rate Calculation:		\$12,881,627
	Union	Total

2020-21 Data		
a. Assessed Value	\$922,181,390	\$922,181,390
b. Real Estate Mills	13.3179	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,078,594,441	\$1,078,594,441
d. Assessed Value	\$932,249,180	\$932,249,180
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$12,281,520	\$12,281,520
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$12,281,520	\$12,281,520
(f Total * g)		
i. Base Mills Subject to Index	13.3179	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$12,881,627	\$12,881,627
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	13.8100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,874,361	\$12,874,361
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,303,901
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,688,706
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
2
\$11,695,609
\$570,460
\$12,266,069
\$12,881,627

Union Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	13.8506	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,912,210	\$12,912,210
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	\$13,762.00	
Number of Homestead/Farmstead Properties	3037	3037
Median Assessed Value of Homestead Properties		\$116,000

Act 1 Index (current): 4.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$11,695,609
Amount of Tax Relief for Homestead Exclusions	<u>\$570,460</u>
Total Approx. Tax Revenue:	\$12,266,069
Approx. Tax Levy for Tax Rate Calculation:	\$12,881,627

Union	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$570,460	Lowering RE Tax Rate	\$0		\$570,460
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$570,460

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>
Union	932,249,180	13.8100	12,874,361			95.00000%	
Totals:	932,249,180		12,874,361	570,460 =	12,303,901 X	95.00000% =	11,688,706

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		42,800
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	\$10.00	\$0.00	65,000
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 65,000 65,000

	<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	1.550%	0.000%	4,650,000	4,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	200,000	200,000
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 4,850,000 4,850,000

Total Act 511, Current Taxes 4,915,000

Act 511 Tax Limit -->	1,078,594,441 X	12	12,943,133
	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> Union	13.3179	13.8100	3.70%	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 <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,033,987
1200 Special Programs - Elementary / Secondary	4,014,859
1300 Vocational Education	1,788,277
1400 Other Instructional Programs - Elementary / Secondary	122,000
1600 Adult Education Programs	3,875
Total Instruction	\$20,962,998
2000 Support Services	
2100 Support Services - Students	1,293,077
2200 Support Services - Instructional Staff	917,455
2300 Support Services - Administration	1,981,774
2400 Support Services - Pupil Health	287,789
2500 Support Services - Business	476,001
2600 Operation and Maintenance of Plant Services	2,942,579
2700 Student Transportation Services	1,984,932
2800 Support Services - Central	1,005,444
2900 Other Support Services	1,000
Total Support Services	\$10,890,051
3000 Operation of Non-Instructional Services	
3200 Student Activities	647,116
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$650,116
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,014,950
5200 Interfund Transfers - Out	500,000
Total Other Expenditures and Financing Uses	\$2,514,950
Total Estimated Expenditures and Other Financing Uses	\$35,018,115

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	7,744,303
200 Personnel Services - Employee Benefits	5,634,584
300 Purchased Professional and Technical Services	520,000
400 Purchased Property Services	4,000
500 Other Purchased Services	525,250
600 Supplies	592,400
700 Property	10,000
800 Other Objects	3,450
Total Regular Programs - Elementary / Secondary	\$15,033,987
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,808,732
200 Personnel Services - Employee Benefits	1,268,627
300 Purchased Professional and Technical Services	496,000
500 Other Purchased Services	380,300
600 Supplies	56,500
800 Other Objects	4,700
Total Special Programs - Elementary / Secondary	\$4,014,859
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	126,266
200 Personnel Services - Employee Benefits	93,511
400 Purchased Property Services	500
500 Other Purchased Services	1,558,000
600 Supplies	6,500
700 Property	3,500
Total Vocational Education	\$1,788,277
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	112,000
Total Other Instructional Programs - Elementary / Secondary	\$122,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	3,600
200 Personnel Services - Employee Benefits	275
Total Adult Education Programs	\$3,875
Total Instruction	\$20,962,998
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	655,103
200 Personnel Services - Employee Benefits	450,374
300 Purchased Professional and Technical Services	153,000
500 Other Purchased Services	500
600 Supplies	33,700
800 Other Objects	400

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,293,077
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	416,848
200 Personnel Services - Employee Benefits	389,307
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	5,000
500 Other Purchased Services	4,000
600 Supplies	83,500
800 Other Objects	800
Total Support Services - Instructional Staff	\$917,455
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	938,138
200 Personnel Services - Employee Benefits	700,136
300 Purchased Professional and Technical Services	61,350
400 Purchased Property Services	58,300
500 Other Purchased Services	158,750
600 Supplies	39,500
800 Other Objects	25,600
Total Support Services - Administration	\$1,981,774
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	146,008
200 Personnel Services - Employee Benefits	136,281
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,000
600 Supplies	4,000
Total Support Services - Pupil Health	\$287,789
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	233,116
200 Personnel Services - Employee Benefits	214,585
300 Purchased Professional and Technical Services	8,800
400 Purchased Property Services	4,500
500 Other Purchased Services	1,000
600 Supplies	9,500
800 Other Objects	4,500
Total Support Services - Business	\$476,001
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	844,248
200 Personnel Services - Employee Benefits	824,681
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	289,500
500 Other Purchased Services	115,500
600 Supplies	808,400
700 Property	25,000
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$2,942,579

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	92,499
200 Personnel Services - Employee Benefits	40,283
400 Purchased Property Services	3,900
500 Other Purchased Services	1,810,500
600 Supplies	37,500
800 Other Objects	250
Total Student Transportation Services	\$1,984,932
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	277,396
200 Personnel Services - Employee Benefits	266,998
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	25,000
500 Other Purchased Services	28,000
600 Supplies	300,750
700 Property	75,000
800 Other Objects	800
Total Support Services - Central	\$1,005,444
2900 <u>Other Support Services</u>	
500 Other Purchased Services	1,000
Total Other Support Services	\$1,000
Total Support Services	\$10,890,051
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	258,633
200 Personnel Services - Employee Benefits	70,783
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	500
500 Other Purchased Services	70,200
600 Supplies	114,000
700 Property	30,000
800 Other Objects	5,000
Total Student Activities	\$647,116
3300 <u>Community Services</u>	
600 Supplies	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$650,116
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,149,950
900 Other Uses of Funds	865,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,014,950
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
Total Other Expenditures and Financing Uses	\$2,514,950
TOTAL EXPENDITURES	\$35,018,115

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	11,000,000	11,000,000
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		
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 Cash and Short-Term Investments	\$11,000,000	\$11,000,000
--	---------------------	---------------------

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments		
------------------------------------	--	--

TOTAL CASH AND INVESTMENTS	\$11,000,000	\$11,000,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	32,790,000	31,925,000
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 General Fund	\$32,790,000	\$31,925,000
---------------------------	---------------------	---------------------

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$32,790,000	\$31,925,000

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	\$32,790,000	\$31,925,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,864,471
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,464,471

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,504,471
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