

PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/22/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Ryan Manzer

(724)295-5141

Extn :1226

Contact Person

Telephone

Extension

manzer@freeport.k12.pa.us

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$127,949.00 Approved Referendum Exception Amt: \$0.00	Will pursue referendum exception application
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget reserve established for uncertain costs
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.	Reserve for future 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.	Committed for future capital projects, PSERS
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 for student activities

<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	28,821	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,000,000	
0840 Assigned Fund Balance	1,189	
0850 Unassigned Fund Balance	1,088,453	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,089,642</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,198,570	
7000 Revenue from State Sources	13,139,427	
8000 Revenue from Federal Sources	347,823	
9000 Other Financing Sources	1,010	
Total Estimated Revenues And Other Financing Sources		<u>\$32,686,830</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$36,776,472</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	15,897,766
6112 Interim Real Estate Taxes	92,700
6113 Public Utility Realty Taxes	15,280
6114 Payments in Lieu of Current Taxes - State / Local	12,120
6140 Current Act 511 Taxes - Flat Rate Assessments	18,180
6150 Current Act 511 Taxes - Proportional Assessments	2,132,100
6400 Delinquencies on Taxes Levied / Assessed by the LEA	595,900
6500 Earnings on Investments	51,500
6700 Revenues from LEA Activities	33,330
6800 Revenues from Intermediary Sources / Pass-Through Funds	229,270
6910 Rentals	50,500
6920 Contributions and Donations from Private Sources	49,017
6940 Tuition from Patrons	10,807
6990 Refunds and Other Miscellaneous Revenue	10,100

REVENUE FROM LOCAL SOURCES \$19,198,570

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,833,570
7112 Basic Education Funding-Social Security	590,641
7271 Special Education funds for School-Aged Pupils	1,088,025
7311 Pupil Transportation Subsidy	656,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,905
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	240,461
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,360
7340 State Property Tax Reduction Allocation	706,946
7505 Ready to Learn Block Grant	276,574
7820 State Share of Retirement Contributions	2,664,445

REVENUE FROM STATE SOURCES \$13,139,427

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	186,678
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	41,824
8517 NCLB, Title IV - 21st Century Schools	13,261
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,060

REVENUE FROM FEDERAL SOURCES \$347,823

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 1,010

OTHER FINANCING SOURCES \$1,010

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,686,830

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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): 3.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

1

Approx. Tax Revenue from RE Taxes:

\$15,900,000

Amount of Tax Relief for Homestead Exclusions

\$706,946

Total Approx. Tax Revenue:

\$16,606,946

Approx. Tax Levy for Tax Rate Calculation:

\$17,601,089

Armstrong

Butler

Total

	Armstrong	Butler	Total
2020-21 Data			
a. Assessed Value	\$77,356,094	\$78,141,867	\$155,497,961
b. Real Estate Mills	64.3000	149.9000	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$249,261,494	\$596,127,458	\$845,388,952
d. Assessed Value	\$77,222,488	\$78,639,822	\$155,862,310
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$4,973,997	\$11,713,466	\$16,687,463
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	29.48483%	70.51517%	100.00000%
II.			
h. Rebalanced 2020-21 Tax Levy	\$4,920,270	\$11,767,193	\$16,687,463
(f Total * g)			
i. Base Mills Subject to Index	64.3000	150.5875	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	95.00000%	94.11546%
k. Tax Levy Needed	\$5,189,651	\$12,411,438	\$17,601,089
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate			
(k / d * 1000)	67.2000	157.8000	
III.			
m. Tax Levy Generated by Mills	\$5,189,351	\$12,409,364	\$17,598,715
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,891,769
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,897,766
(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): 3.9%

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Approx. Tax Levy for Tax Rate Calculation:

\$17,601,089

	Armstrong	Butler	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	66.8077	156.4604	
q. Mills In Excess of Index (if l > p), (l - p))	0.3923	1.3396	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,159,057	\$12,304,018	\$17,463,075
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$30,294	\$105,346	\$135,640
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$27,870	\$100,079	\$127,949

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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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): 3.9%

Calculation Method:

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Total Approx. Tax Revenue:

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Armstrong

Butler

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$706,946	Lowering RE Tax Rate	\$0	\$706,946
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$706,946

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>
Armstrong	77,222,488	67.2000	5,189,351			92.00000%	
Butler	78,639,822	157.8000	12,409,364			95.00000%	
Totals:	155,862,310		17,598,715	- 706,946 =	16,891,769 X	94.11546% =	15,897,766

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,180
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			18,180
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,884,900
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	247,200
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			2,132,100
Total Act 511, Current Taxes			2,150,280
Act 511 Tax Limit -->		845,388,952 X	12
		Market Value	Mills
			10,144,667
			(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>									
	Armstrong	64.3000	67.2000	4.52%	No	3.9%				
	Butler	150.5875	157.8000	4.79%	No	3.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,519,990
1200 Special Programs - Elementary / Secondary	3,228,059
1300 Vocational Education	593,584
1400 Other Instructional Programs - Elementary / Secondary	145,519
1500 Nonpublic School Programs	1,372
Total Instruction	\$19,488,524
2000 Support Services	
2100 Support Services - Students	826,547
2200 Support Services - Instructional Staff	936,720
2300 Support Services - Administration	2,655,052
2400 Support Services - Pupil Health	310,792
2500 Support Services - Business	561,219
2600 Operation and Maintenance of Plant Services	3,346,310
2700 Student Transportation Services	1,729,917
2800 Support Services - Central	202,049
2900 Other Support Services	86,360
Total Support Services	\$10,654,966
3000 Operation of Non-Instructional Services	
3200 Student Activities	647,326
Total Operation of Non-Instructional Services	\$647,326
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,606,924
5900 Budgetary Reserve	454,500
Total Other Expenditures and Financing Uses	\$4,061,424
Total Estimated Expenditures and Other Financing Uses	\$34,852,240

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,035,571
200 Personnel Services - Employee Benefits	5,473,265
300 Purchased Professional and Technical Services	573,134
400 Purchased Property Services	19,897
500 Other Purchased Services	794,339
600 Supplies	622,913
800 Other Objects	871
Total Regular Programs - Elementary / Secondary	\$15,519,990
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,630,057
200 Personnel Services - Employee Benefits	956,122
300 Purchased Professional and Technical Services	347,692
500 Other Purchased Services	246,399
600 Supplies	47,587
700 Property	202
Total Special Programs - Elementary / Secondary	\$3,228,059
1300 <u>Vocational Education</u>	
500 Other Purchased Services	593,079
600 Supplies	505
Total Vocational Education	\$593,584
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,040
200 Personnel Services - Employee Benefits	887
300 Purchased Professional and Technical Services	1,091
500 Other Purchased Services	131,401
600 Supplies	10,100
Total Other Instructional Programs - Elementary / Secondary	\$145,519
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,372
Total Nonpublic School Programs	\$1,372
Total Instruction	\$19,488,524
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	403,428
200 Personnel Services - Employee Benefits	290,117
300 Purchased Professional and Technical Services	86,644
500 Other Purchased Services	3,242
600 Supplies	6,565
800 Other Objects	36,551
Total Support Services - Students	\$826,547
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	495,343
200 Personnel Services - Employee Benefits	359,514
300 Purchased Professional and Technical Services	50,208
500 Other Purchased Services	10,441
600 Supplies	21,214
Total Support Services - Instructional Staff	\$936,720
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,437,115
200 Personnel Services - Employee Benefits	904,841
300 Purchased Professional and Technical Services	174,117
400 Purchased Property Services	2,550
500 Other Purchased Services	35,187
600 Supplies	79,025
700 Property	630
800 Other Objects	21,587
Total Support Services - Administration	\$2,655,052
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	186,910
200 Personnel Services - Employee Benefits	102,695
300 Purchased Professional and Technical Services	630
400 Purchased Property Services	864
500 Other Purchased Services	449
600 Supplies	19,244
Total Support Services - Pupil Health	\$310,792
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	290,371
200 Personnel Services - Employee Benefits	209,997
300 Purchased Professional and Technical Services	36,829
400 Purchased Property Services	1,010
500 Other Purchased Services	5,555
600 Supplies	15,942
800 Other Objects	1,515
Total Support Services - Business	\$561,219
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	922,800
200 Personnel Services - Employee Benefits	784,590
300 Purchased Professional and Technical Services	239,112
400 Purchased Property Services	307,832
500 Other Purchased Services	128,481
600 Supplies	963,152
800 Other Objects	343
Total Operation and Maintenance of Plant Services	\$3,346,310
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	73,427
500 Other Purchased Services	1,656,490

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,729,917
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	81,903
200 Personnel Services - Employee Benefits	56,828
300 Purchased Professional and Technical Services	36,360
500 Other Purchased Services	2,738
600 Supplies	24,220
Total Support Services - Central	\$202,049
2900 <u>Other Support Services</u>	
500 Other Purchased Services	86,360
Total Other Support Services	\$86,360
Total Support Services	\$10,654,966
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	301,590
200 Personnel Services - Employee Benefits	139,482
300 Purchased Professional and Technical Services	65,721
400 Purchased Property Services	8,257
500 Other Purchased Services	62,400
600 Supplies	60,587
800 Other Objects	9,289
Total Student Activities	\$647,326
Total Operation of Non-Instructional Services	\$647,326
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,606,924
Total Interfund Transfers - Out	\$3,606,924
5900 <u>Budgetary Reserve</u>	
800 Other Objects	454,500
Total Budgetary Reserve	\$454,500
Total Other Expenditures and Financing Uses	\$4,061,424
TOTAL EXPENDITURES	\$34,852,240

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Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,800,000	2,200,000
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	1,500,000	1,500,000
Debt Service Fund	200,000	200,000
Food Service / Cafeteria Operations Fund	40,000	40,000
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 Cash and Short-Term Investments	\$7,540,000	\$3,940,000

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		

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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$7,540,000** **\$3,940,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	33,340,000	31,065,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,700,000	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,600,000	4,600,000
0599 Other Noncurrent Liabilities	45,200,000	45,200,000
Total General Fund	\$84,840,000	\$82,565,000

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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- 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		
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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		
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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		
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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

	41,000	41,000
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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

909,000

909,000

Total Food Service / Cafeteria Operations Fund

\$950,000

\$950,000

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	\$85,790,000	\$83,515,000

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	\$85,790,000	\$83,515,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	28,821
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	1,189
0850 Unassigned Fund Balance	423,043
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,924,232
5900 Budgetary Reserve	454,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,407,553