

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2021

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

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Contact Person

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Freeport Area SD	COUNTY : Armstrong	AUN : 128033053
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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	\$35090646
Ending Unassigned Fund Balance	\$1026360
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.92%

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 : Freeport Area SD	County : Armstrong	AUN Number : 128033053
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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
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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>
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	19,375,287	
7000 Revenue from State Sources	12,962,196	
8000 Revenue from Federal Sources	690,060	
9000 Other Financing Sources	1,010	
Total Estimated Revenues And Other Financing Sources		<u>\$33,028,553</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,118,195</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,002,091
6112 Interim Real Estate Taxes	92,700
6113 Public Utility Realty Taxes	15,129
6114 Payments in Lieu of Current Taxes - State / Local	12,000
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	691,850
6500 Earnings on Investments	51,500
6700 Revenues from LEA Activities	33,330
6800 Revenues from Intermediary Sources / Pass-Through Funds	255,000
6910 Rentals	50,500
6940 Tuition from Patrons	10,807
6990 Refunds and Other Miscellaneous Revenue	10,100

REVENUE FROM LOCAL SOURCES \$19,375,287

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,765,911
7112 Basic Education Funding-Social Security	579,073
7271 Special Education funds for School-Aged Pupils	1,077,252
7311 Pupil Transportation Subsidy	630,800
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,805
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	242,238
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,360
7340 State Property Tax Reduction Allocation	706,698
7505 Ready to Learn Block Grant	273,836
7820 State Share of Retirement Contributions	2,614,223

REVENUE FROM STATE SOURCES \$12,962,196

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	181,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,000
8517 NCLB, Title IV - 21st Century Schools	14,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	350,000
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 \$690,060

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 33,028,553

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:	\$16,010,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$706,698</u>		
Total Approx. Tax Revenue:	\$16,716,698		
Approx. Tax Levy for Tax Rate Calculation:	\$17,717,718		

	Armstrong	Butler	Total
<hr/>			
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	\$77,449,687	\$78,548,468	\$155,998,155
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
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			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	95.00000%	94.11546%
k. Tax Levy Needed	\$5,224,039	\$12,493,679	\$17,717,718
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	67.4000	159.0000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,220,109	\$12,489,206	\$17,709,315
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,002,617
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,002,091
(n * Est. Pct. Collection)			

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:	\$16,010,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$706,698</u>		
Total Approx. Tax Revenue:	\$16,716,698		
Approx. Tax Levy for Tax Rate Calculation:	\$17,717,718		

	Armstrong	Butler	Total
<hr/>			
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))	0.5923	2.5396	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,174,235	\$12,289,725	\$17,463,960
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))	\$45,874	\$199,481	\$245,355
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$42,204	\$189,507	\$231,711

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,995.00	\$1,270.00	
Number of Homestead/Farmstead Properties	1196	2307	3503
Median Assessed Value of Homestead Properties			\$26,620

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:	\$16,010,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$706,698</u>			
Total Approx. Tax Revenue:	\$16,716,698			
Approx. Tax Levy for Tax Rate Calculation:	\$17,717,718			
	Armstrong	Butler		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$706,698	Lowering RE Tax Rate	\$0	\$706,698
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$706,698

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	77,449,687	67.4000	5,220,109			92.00000%	
Butler	78,548,468	159.0000	12,489,206			95.00000%	
Totals:	155,998,155		17,709,315	- 706,698 =	17,002,617 X	94.11546% =	16,002,091

	<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	67.4000	4.83%	No	3.9%				
	Butler	150.5875	159.0000	5.59%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,416,324
1200 Special Programs - Elementary / Secondary	3,512,689
1300 Vocational Education	877,500
1400 Other Instructional Programs - Elementary / Secondary	157,867
1500 Nonpublic School Programs	1,358
Total Instruction	\$19,965,738
2000 Support Services	
2100 Support Services - Students	903,306
2200 Support Services - Instructional Staff	857,578
2300 Support Services - Administration	2,464,105
2400 Support Services - Pupil Health	329,106
2500 Support Services - Business	563,997
2600 Operation and Maintenance of Plant Services	3,224,347
2700 Student Transportation Services	1,712,789
2800 Support Services - Central	216,550
2900 Other Support Services	85,506
Total Support Services	\$10,357,284
3000 Operation of Non-Instructional Services	
3200 Student Activities	666,799
Total Operation of Non-Instructional Services	\$666,799
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,540,825
5900 Budgetary Reserve	560,000
Total Other Expenditures and Financing Uses	\$4,100,825
Total Estimated Expenditures and Other Financing Uses	\$35,090,646

2021-2022 Final General Fund Budget

LEA : 128033053 Freeport Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,097,879
200 Personnel Services - Employee Benefits	5,446,826
300 Purchased Professional and Technical Services	556,164
400 Purchased Property Services	16,755
500 Other Purchased Services	599,488
600 Supplies	698,362
800 Other Objects	850
Total Regular Programs - Elementary / Secondary	\$15,416,324
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,725,268
200 Personnel Services - Employee Benefits	976,778
300 Purchased Professional and Technical Services	412,687
500 Other Purchased Services	375,186
600 Supplies	22,570
700 Property	200
Total Special Programs - Elementary / Secondary	\$3,512,689
1300 <u>Vocational Education</u>	
500 Other Purchased Services	877,000
600 Supplies	500
Total Vocational Education	\$877,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,500
200 Personnel Services - Employee Benefits	2,367
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	137,000
600 Supplies	10,000
Total Other Instructional Programs - Elementary / Secondary	\$157,867
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,358
Total Nonpublic School Programs	\$1,358
Total Instruction	\$19,965,738
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	466,450
200 Personnel Services - Employee Benefits	334,631
300 Purchased Professional and Technical Services	1,900
500 Other Purchased Services	2,850
600 Supplies	12,400
800 Other Objects	85,075
Total Support Services - Students	\$903,306
2200 <u>Support Services - Instructional Staff</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	471,322
200 Personnel Services - Employee Benefits	298,043
300 Purchased Professional and Technical Services	46,640
500 Other Purchased Services	19,250
600 Supplies	22,323
Total Support Services - Instructional Staff	\$857,578
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,360,364
200 Personnel Services - Employee Benefits	809,331
300 Purchased Professional and Technical Services	178,548
400 Purchased Property Services	2,500
500 Other Purchased Services	43,147
600 Supplies	47,650
800 Other Objects	22,565
Total Support Services - Administration	\$2,464,105
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	205,224
200 Personnel Services - Employee Benefits	109,892
300 Purchased Professional and Technical Services	1,990
400 Purchased Property Services	975
500 Other Purchased Services	850
600 Supplies	10,175
Total Support Services - Pupil Health	\$329,106
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	296,892
200 Personnel Services - Employee Benefits	205,841
300 Purchased Professional and Technical Services	38,464
400 Purchased Property Services	1,000
500 Other Purchased Services	4,200
600 Supplies	16,100
800 Other Objects	1,500
Total Support Services - Business	\$563,997
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	967,101
200 Personnel Services - Employee Benefits	849,938
300 Purchased Professional and Technical Services	246,477
400 Purchased Property Services	277,752
500 Other Purchased Services	128,054
600 Supplies	749,685
700 Property	5,000
800 Other Objects	340
Total Operation and Maintenance of Plant Services	\$3,224,347
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	72,700
500 Other Purchased Services	1,640,089

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,712,789
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	85,959
200 Personnel Services - Employee Benefits	56,782
300 Purchased Professional and Technical Services	38,650
500 Other Purchased Services	2,618
600 Supplies	32,541
Total Support Services - Central	\$216,550
2900 <u>Other Support Services</u>	
500 Other Purchased Services	85,506
Total Other Support Services	\$85,506
Total Support Services	\$10,357,284
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	299,524
200 Personnel Services - Employee Benefits	139,585
300 Purchased Professional and Technical Services	64,920
400 Purchased Property Services	8,400
500 Other Purchased Services	70,580
600 Supplies	71,375
800 Other Objects	12,415
Total Student Activities	\$666,799
Total Operation of Non-Instructional Services	\$666,799
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,540,825
Total Interfund Transfers - Out	\$3,540,825
5900 <u>Budgetary Reserve</u>	
800 Other Objects	560,000
Total Budgetary Reserve	\$560,000
Total Other Expenditures and Financing Uses	\$4,100,825
TOTAL EXPENDITURES	\$35,090,646

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,100,000	2,100,000
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	\$5,840,000	\$3,840,000

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	\$5,840,000	\$3,840,000
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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		

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

41,000

41,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	1,000,000
0840 Assigned Fund Balance	1,189
0850 Unassigned Fund Balance	1,026,360
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,027,549
5900 Budgetary Reserve	560,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,616,370