

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Candace L. Strickland*  
President of the Board - Original Signature Required

6-16-21  
Date

*M. D. Egly*  
Secretary of the Board - Original Signature Required

6-16-21  
Date

*Donald L. McLaughlin*  
Chief School Administrator - Original Signature Required

6-16-21  
Date

Maurice D Egly

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Contact Person

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Extension

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Email Address



FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 <i>Candyn R. Strickland</i>	DATE 5/12/2021
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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.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments including special education and other unforeseeable expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds have been set aside for future retirement rate increases and other post retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Board assigned fund balance to cover the cost of technology upgrades and iPad/computer leases over the next three years.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	333,354
0850 Unassigned Fund Balance	1,981,796
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,310,150</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	15,980,500
7000 Revenue from State Sources	7,281,338
8000 Revenue from Federal Sources	1,482,500
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,744,338</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,054,488</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,780,000
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	140,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,065,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	205,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	12,500
6980 Revenue from Community Services Activities	8,000
6990 Refunds and Other Miscellaneous Revenue	5,000

**REVENUE FROM LOCAL SOURCES \$15,980,500**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	3,446,580
7112 Basic Education Funding-Social Security	320,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	788,460
7311 Pupil Transportation Subsidy	135,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	325,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	395,622
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	139,676
7820 State Share of Retirement Contributions	1,650,000

**REVENUE FROM STATE SOURCES \$7,281,338**

**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	2,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	20,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund 945,000

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 225,000  
Reimbursements (Access)

**REVENUE FROM FEDERAL SOURCES \$1,482,500**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,744,338**

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,780,000
Amount of Tax Relief for Homestead Exclusions	<u>\$396,046</u>
Total Approx. Tax Revenue:	\$11,176,046
Approx. Tax Levy for Tax Rate Calculation:	\$11,640,822

Lycoming

Total

2020-21 Data		
a. Assessed Value	\$768,406,200	\$768,406,200
b. Real Estate Mills	14.6700	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$903,080,229	\$903,080,229
d. Assessed Value	\$770,915,380	\$770,915,380
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$11,272,519	\$11,272,519
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$11,272,519	\$11,272,519
(f Total * g)		
i. Base Mills Subject to Index	14.6700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.86674%	95.86674%
k. Tax Levy Needed	\$11,640,822	\$11,640,822
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>15.1000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,640,822	\$11,640,822
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,244,776
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,780,000
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,780,000</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$396,046</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,176,046</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,640,822</b>	
	<b>Lycoming</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2127	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,727,704	\$11,727,704
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,658.94	
Number of Homestead/Farmstead Properties	3029	3029
Median Assessed Value of Homestead Properties		\$129,160

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Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,780,000</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$396,046</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$11,176,046</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,640,822</b>
	<b>Lycoming</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$395,622	Lowering RE Tax Rate	\$0		\$395,622
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$424				\$424
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$396,046</b>

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>
Lycoming	770,915,380	15.1000	11,640,822			95.86674%	
<b>Totals:</b>	<b>770,915,380</b>		<b>11,640,822</b>	<b>396,046</b>	<b>11,244,776</b>	<b>95.86674%</b>	<b>10,780,000</b>

	<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	30,000
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 30,000 30,000**

	<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	1.150%	0.000%	3,290,000	3,290,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	450,000	450,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	325,000	325,000
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 4,065,000 4,065,000**

**Total Act 511, Current Taxes 4,095,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>903,080,229</b>	<b>12</b>	<b>10,836,963</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Lycoming	14.6700	15.1000	2.94%	Yes	3.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,819,233
1200 Special Programs - Elementary / Secondary	3,253,828
1300 Vocational Education	325,000
1400 Other Instructional Programs - Elementary / Secondary	194,358
1700 Higher Education Programs for Secondary Students	1,500
<b>Total Instruction</b>	<b>\$14,593,919</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	909,677
2200 Support Services - Instructional Staff	595,792
2300 Support Services - Administration	1,861,439
2400 Support Services - Pupil Health	262,659
2500 Support Services - Business	454,337
2600 Operation and Maintenance of Plant Services	1,937,919
2700 Student Transportation Services	461,692
2800 Support Services - Central	618,805
2900 Other Support Services	1,500
<b>Total Support Services</b>	<b>\$7,103,820</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	633,954
3300 Community Services	41,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$674,954</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	25,000
5200 Interfund Transfers - Out	2,687,050
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,712,050</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,084,743</b>

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,799,107
200 Personnel Services - Employee Benefits	3,726,026
300 Purchased Professional and Technical Services	243,000
400 Purchased Property Services	24,200
500 Other Purchased Services	765,800
600 Supplies	260,800
800 Other Objects	300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,819,233</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,345,941
200 Personnel Services - Employee Benefits	917,937
300 Purchased Professional and Technical Services	931,800
500 Other Purchased Services	10,000
600 Supplies	47,650
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,253,828</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	325,000
<b>Total Vocational Education</b>	<b>\$325,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	20,358
300 Purchased Professional and Technical Services	63,000
500 Other Purchased Services	66,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$194,358</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,500
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,500</b>
<b>Total Instruction</b>	<b>\$14,593,919</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	541,525
200 Personnel Services - Employee Benefits	346,552
500 Other Purchased Services	500
600 Supplies	6,100
800 Other Objects	15,000
<b>Total Support Services - Students</b>	<b>\$909,677</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	311,912
200 Personnel Services - Employee Benefits	260,380
300 Purchased Professional and Technical Services	8,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	500
500 Other Purchased Services	5,000
600 Supplies	7,200
800 Other Objects	2,800
<b>Total Support Services - Instructional Staff</b>	<b>\$595,792</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	899,507
200 Personnel Services - Employee Benefits	637,657
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	1,300
500 Other Purchased Services	19,250
600 Supplies	59,700
800 Other Objects	19,025
<b>Total Support Services - Administration</b>	<b>\$1,861,439</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	142,180
200 Personnel Services - Employee Benefits	103,754
300 Purchased Professional and Technical Services	13,700
500 Other Purchased Services	150
600 Supplies	2,875
<b>Total Support Services - Pupil Health</b>	<b>\$262,659</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	230,260
200 Personnel Services - Employee Benefits	186,297
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	2,000
500 Other Purchased Services	1,280
600 Supplies	8,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$454,337</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	706,782
200 Personnel Services - Employee Benefits	470,107
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	155,930
500 Other Purchased Services	109,100
600 Supplies	449,500
700 Property	3,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,937,919</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	202,198
200 Personnel Services - Employee Benefits	112,174
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	16,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	35,820
600 Supplies	70,000
800 Other Objects	1,500
<b>Total Student Transportation Services</b>	<b>\$461,692</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	215,102
200 Personnel Services - Employee Benefits	160,528
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	10,000
500 Other Purchased Services	1,750
600 Supplies	216,425
<b>Total Support Services - Central</b>	<b>\$618,805</b>
<b>2900 Other Support Services</b>	
600 Supplies	1,500
<b>Total Other Support Services</b>	<b>\$1,500</b>
<b>Total Support Services</b>	<b>\$7,103,820</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	247,875
200 Personnel Services - Employee Benefits	112,140
300 Purchased Professional and Technical Services	110,135
400 Purchased Property Services	8,850
500 Other Purchased Services	38,080
600 Supplies	100,174
800 Other Objects	16,700
<b>Total Student Activities</b>	<b>\$633,954</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	13,000
800 Other Objects	3,000
<b>Total Community Services</b>	<b>\$41,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$674,954</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
900 Other Uses of Funds	25,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$25,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,687,050
<b>Total Interfund Transfers - Out</b>	<b>\$2,687,050</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,712,050</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,084,743</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	8,000,000	7,750,000
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	950,000	1,000,000
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	60,000	55,000
Pension Trust Fund		
Activity Fund	100,000	110,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,110,000</b>	<b>\$8,915,000</b>

**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** **\$9,110,000** **\$8,915,000**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	11,675,000	9,435,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	200,000	200,000
0540 Accumulated Compensated Absences	180,000	180,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,450,000	1,500,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$13,505,000</b>	<b>\$11,315,000</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$13,505,000</b>	<b>\$11,315,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,505,000</b>	<b>\$11,315,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,595,000
0840 Assigned Fund Balance	333,350
0850 Unassigned Fund Balance	2,041,395
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,969,745</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,969,745</b>
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