

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

<u>President of the Board - Original Signature Required</u>	<u>Date</u>
<u>Secretary of the Board - Original Signature Required</u>	<u>Date</u>
<u>Chief School Administrator - Original Signature Required</u>	<u>Date</u>
<u>Brandy N Smith</u>	<u>(570)368-3500</u> <u>Extn :6210</u>
<u>Contact Person</u>	<u>Telephone</u> <u>Extension</u>
<u>bsmith@montoursville.k12.pa.us</u>	
<u>Email Address</u>	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Montoursville Area SD	COUNTY : Lycoming	AUN : 117415103
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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	\$32581013
Ending Unassigned Fund Balance	\$3121173
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.57%

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

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Montoursville Area SD	County : Lycoming	AUN Number : 117415103
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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 5/11/21
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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>
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1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.	
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(A x B x TR) - C: \$504,018.51  
 C x 2%: \$10,243.64

8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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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.	
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8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
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**ITEM** **AMOUNTS**

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

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,619,167

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

**\$3,978,717**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	17,528,542
7000 Revenue from State Sources	12,691,794
8000 Revenue from Federal Sources	1,862,683
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources**

**\$32,083,019**

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

**\$36,061,736**

**Amount**

<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	12,207,820
6112	Interim Real Estate Taxes	20,000
6113	Public Utility Realty Taxes	15,000
6114	Payments in Lieu of Current Taxes - State / Local	45,000
6150	Current Act 511 Taxes - Proportional Assessments	4,220,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500	Earnings on Investments	20,000
6700	Revenues from LEA Activities	72,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	325,722
6910	Rentals	3,000
6940	Tuition from Patrons	80,000
6990	Refunds and Other Miscellaneous Revenue	20,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,528,542</b>
<b>REVENUE FROM STATE SOURCES</b>		
7111	Basic Education Funding-Formula	7,156,416
7112	Basic Education Funding-Social Security	477,250
7271	Special Education funds for School-Aged Pupils	1,319,628
7311	Pupil Transportation Subsidy	460,113
7312	Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	308,900
7330	Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340	State Property Tax Reduction Allocation	512,182
7505	Ready to Learn Block Grant	264,755
7820	State Share of Retirement Contributions	2,138,550
	<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,691,794</b>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	286,866
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,827
8517	NCLB, Title IV - 21st Century Schools	21,990
8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	750,000
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,862,683</b>
	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>32,083,019</b>

Act 1 Index (current): 3.9%  
 Calculation Method:  
 Approx. Tax Revenue from RE Taxes: \$12,207,820  
 Amount of Tax Relief for Homestead Exclusions: \$512,182  
 Total Approx. Tax Revenue: \$12,720,002  
 Approx. Tax Levy for Tax Rate Calculation: \$13,362,519  
 Lycorning Total

2020-21 Data	Rate	Total
a. Assessed Value	\$821,696,950	\$821,696,950
b. Real Estate Mills	16.2300	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,009,538,052	\$1,009,538,052
d. Assessed Value	\$823,322,190	\$823,322,190
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations	Rate	Total
f. 2020-21 Tax Levy (a * b)	\$13,336,141	\$13,336,141
II. 2021-22 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$13,336,141	\$13,336,141
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.2300	

Calculation of Tax Rates and Levies Generated	Rate	Total
j. Weighted Avg. Collection Percentage	95.000000%	95.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$13,362,519	\$13,362,519
III. I. 2021-22 Real Estate Tax Rate (k / d * 1000)	16.2300	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$13,362,519	\$13,362,519
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$12,850,337	\$12,850,337
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$12,207,820	\$12,207,820

Act 1 Index (current): 3.9%  
 Calculation Method:  
 Rate

Approx. Tax Revenue from RE Taxes: \$12,207,820  
 Amount of Tax Relief for Homestead Exclusions \$512,182  
 Total Approx. Tax Revenue: \$12,720,002  
 Approx. Tax Levy for Tax Rate Calculation: \$13,362,519  
 Lycoming Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.8629	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,883,600	\$13,883,600
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	\$0.00	
Number of Homestead/Farmstead Properties	3825	3825
Median Assessed Value of Homestead Properties		\$120,120

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

AUN: 117415103 Montoursville Area SD  
Printed 5/5/2021 11:53:10 AM

Act 1 Index (current): 3.9%  
Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$12,207,820
Amount of Tax Relief for Homestead Exclusions	\$512,182
Total Approx. Tax Revenue:	\$12,720,002
Approx. Tax Levy for Tax Rate Calculation:	\$13,362,519
	Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$512,182	Lowering RE Tax Rate	\$0	\$512,182
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$512,182</b>

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
		Lycoming	823,322,190	16.2300	13,362,519	512,182	12,850,337	95.000000%	12,207,820
<b>Totals:</b>			<b>823,322,190</b>		<b>13,362,519</b>	<b>=</b>	<b>12,850,337 X</b>	<b>=</b>	<b>12,207,820</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
6140	Rate			Estimated Revenue
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150			0	0
6151	1.150%	0.000%	4,000,000	4,000,000
6152	0.000%	0.000%	0	0
6153	0.500%	0.000%	220,000	220,000
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

	Act 511 Tax Limit	Market Value	Mills	(511 Limit)
<b>Total Current Act 511 Taxes - Proportional Assessments</b>	<b>1,009,538,052 X</b>		<b>12</b>	<b>12,114,457</b>
<b>Total Act 511, Current Taxes</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	Current Real Estate Taxes									
	Lycoming	16.2300	16.2300	0.00%	Yes	3.9%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,040,533
1200 Special Programs - Elementary / Secondary	3,832,097
1300 Vocational Education	295,396
1400 Other Instructional Programs - Elementary / Secondary	358,575
<b>Total Instruction</b>	<b>\$18,526,601</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	922,883
2200 Support Services - Instructional Staff	1,485,823
2300 Support Services - Administration	1,831,885
2400 Support Services - Pupil Health	406,773
2500 Support Services - Business	447,081
2600 Operation and Maintenance of Plant Services	2,549,685
2700 Student Transportation Services	1,106,260
<b>Total Support Services</b>	<b>\$8,750,390</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	681,004
<b>Total Operation of Non-Instructional Services</b>	<b>\$681,004</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	3,623,018
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,623,018</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,581,013</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,867,849
200 Personnel Services - Employee Benefits	5,423,584
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	7,150
500 Other Purchased Services	481,150
600 Supplies	236,500
700 Property	13,900
800 Other Objects	5,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,040,533</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,288,448
200 Personnel Services - Employee Benefits	763,490
300 Purchased Professional and Technical Services	1,297,509
500 Other Purchased Services	470,000
600 Supplies	9,950
700 Property	2,000
800 Other Objects	700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,832,097</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	295,396
<b>Total Vocational Education</b>	<b>\$295,396</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	29,375
200 Personnel Services - Employee Benefits	12,600
300 Purchased Professional and Technical Services	245,000
400 Purchased Property Services	1,000
500 Other Purchased Services	68,500
600 Supplies	2,000
800 Other Objects	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$358,575</b>
<b>Total Instruction</b>	<b>\$18,526,601</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	457,903
200 Personnel Services - Employee Benefits	317,630
300 Purchased Professional and Technical Services	138,425
500 Other Purchased Services	5,500
600 Supplies	3,200
800 Other Objects	225
<b>Total Support Services - Students</b>	<b>\$922,883</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	443,070

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	303,435
300 Purchased Professional and Technical Services	26,448
400 Purchased Property Services	20,000
500 Other Purchased Services	52,310
600 Supplies	214,370
700 Property	425,990
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$1,485,823</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	902,655
200 Personnel Services - Employee Benefits	639,745
300 Purchased Professional and Technical Services	192,410
400 Purchased Property Services	32,500
500 Other Purchased Services	34,775
600 Supplies	8,300
700 Property	5,000
800 Other Objects	16,500
<b>Total Support Services - Administration</b>	<b>\$1,831,885</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	170,941
200 Personnel Services - Employee Benefits	130,330
300 Purchased Professional and Technical Services	93,727
400 Purchased Property Services	1,875
600 Supplies	6,400
700 Property	3,500
<b>Total Support Services - Pupil Health</b>	<b>\$406,773</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	229,681
200 Personnel Services - Employee Benefits	151,825
300 Purchased Professional and Technical Services	31,375
400 Purchased Property Services	9,000
500 Other Purchased Services	17,000
600 Supplies	3,000
700 Property	1,000
800 Other Objects	4,200
<b>Total Support Services - Business</b>	<b>\$447,081</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	804,252
200 Personnel Services - Employee Benefits	583,430
300 Purchased Professional and Technical Services	103,210
400 Purchased Property Services	556,120
500 Other Purchased Services	135,158
600 Supplies	325,315
700 Property	39,200
800 Other Objects	3,000

Description

Amount

<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,549,685</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	1,024,000
700 Property	1,000
<b>Total Student Transportation Services</b>	<b>\$1,106,260</b>
<b>Total Support Services</b>	<b>\$8,750,390</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	253,600
200 Personnel Services - Employee Benefits	108,400
300 Purchased Professional and Technical Services	66,440
400 Purchased Property Services	17,000
500 Other Purchased Services	143,544
600 Supplies	17,700
700 Property	51,810
800 Other Objects	22,510
<b>Total Student Activities</b>	<b>\$681,004</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$681,004</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	3,623,018
<b>Total Interfund Transfers - Out</b>	<b>\$3,623,018</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,623,018</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,581,013</b>

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Cash and Short-Term Investments</b>		
General Fund	4,191,240	3,693,246
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	3,257,449	3,250,000
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		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,448,689</b>	<b>\$6,943,246</b>

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

06/30/2021 Estimate      06/30/2022 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

**TOTAL CASH AND INVESTMENTS**

\$7,448,689

\$6,943,246

**Long-Term Indebtedness**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	38,110,000	36,955,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$38,110,000</b>	<b>\$36,955,000</b>

**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>		

**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>		

**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>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

06/30/2021 Estimate      06/30/2022 Projection

Long-Term Indebtedness

- 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

06/30/2021 Estimate      06/30/2022 Projection

Long-Term Indebtedness

- 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**

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

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

06/30/2021 Estimate      06/30/2022 Projection

**Long-Term Indebtedness**

- 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**

\$38,110,000

\$36,955,000

06/30/2021 Estimate      06/30/2022 Projection

**Short-Term Payables**

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>\$38,110,000</b>	<b>\$36,955,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,121,173
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,480,723</b>
<b>5900 Budgetary Reserve</b>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,480,723</b>