

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2021



President of the Board - Original Signature Required

Date

06-15-2021



Secretary of the Board - Original Signature Required

Date

06-15-2021



Chief School Administrator - Original Signature Required

Date

6-15-21

Cara Michaels

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Springfield Township SD	COUNTY : Montgomery	AUN : 123467203
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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.

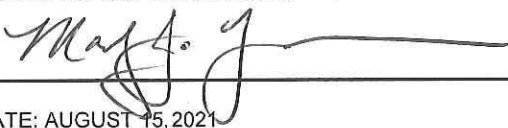
Total Budgeted Expenditures	\$62739104
Ending Unassigned Fund Balance	\$5007907
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-15-21
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DUE DATE: AUGUST 15, 2021

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

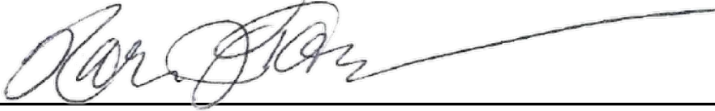
24 PS 6-687(a)(1)

(03/2006)

School District Name : Springfield Township SD	County : Montgomery	AUN Number : 123467203
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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 5/4/2021
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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 will be used to cover unanticipated expenditures throughout the year including but not limited to special education as well as negative economic impact on revenue collection and/or anticipated costs of goods/services.
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 Fund Balance will be used to assist in offsetting capital projects; capitalized interest on debt, PSERS stabilization and major special education costs

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	108,093	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	19,684,517	
0850 Unassigned Fund Balance	4,467,933	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,152,450</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	47,635,187	
7000 Revenue from State Sources	11,540,905	
8000 Revenue from Federal Sources	1,208,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$60,384,092</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$84,536,542</u>

LEA : 123467203 Springfield Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,643,794
6113 Public Utility Realty Taxes	40,812
6150 Current Act 511 Taxes - Proportional Assessments	3,835,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	164,581
6700 Revenues from LEA Activities	4,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6910 Rentals	49,200
6920 Contributions and Donations from Private Sources	25,800
6980 Revenue from Community Services Activities	27,000
6990 Refunds and Other Miscellaneous Revenue	64,800
REVENUE FROM LOCAL SOURCES	\$47,635,187
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,569,600
7112 Basic Education Funding-Social Security	1,108,141
7160 Tuition for Orphans Subsidy	24,300
7271 Special Education funds for School-Aged Pupils	1,087,200
7311 Pupil Transportation Subsidy	242,800
7312 Nonpublic and Charter School Pupil Transportation Subsidy	179,800
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	267,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,300
7340 State Property Tax Reduction Allocation	1,874,362
7505 Ready to Learn Block Grant	76,400
7820 State Share of Retirement Contributions	5,022,802
REVENUE FROM STATE SOURCES	\$11,540,905
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	176,700
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,600
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,400
8517 NCLB, Title IV - 21st Century Schools	18,400
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	700,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,100

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,800
REVENUE FROM FEDERAL SOURCES	\$1,208,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,384,092

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,643,794	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,876,542</u>	
Total Approx. Tax Revenue:	\$44,520,336	
Approx. Tax Levy for Tax Rate Calculation:	\$46,297,161	
	Montgomery	Total

2020-21 Data		
a. Assessed Value	\$1,328,732,135	\$1,328,732,135
b. Real Estate Mills	34.4687	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,337,836,742	\$2,337,836,742
d. Assessed Value	\$1,310,405,795	\$1,310,405,795
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$45,799,669	\$45,799,669
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$45,799,669	\$45,799,669
(f Total * g)		
i. Base Mills Subject to Index	34.4687	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$46,297,161	\$46,297,161
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	35.3304	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,297,161	\$46,297,161
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,420,619
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,643,794
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,643,794	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,876,542</u>	
Total Approx. Tax Revenue:	\$44,520,336	
Approx. Tax Levy for Tax Rate Calculation:	\$46,297,161	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.5027	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,522,944	\$46,522,944
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	\$10,016.00	
Number of Homestead/Farmstead Properties	5287	5287
Median Assessed Value of Homestead Properties		\$151,910

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,643,794
Amount of Tax Relief for Homestead Exclusions	<u>\$1,876,542</u>
Total Approx. Tax Revenue:	\$44,520,336
Approx. Tax Levy for Tax Rate Calculation:	\$46,297,161
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,874,362	Lowering RE Tax Rate	\$0	\$1,874,362
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,180			\$2,180
Amount of Tax Relief from State/Local Sources				\$1,876,542

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 123467203 Springfield Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/17/2021 10:32:53 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<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>
Montgomery	1,310,405,795	35.3304	46,297,161			96.00000%	
Totals:	1,310,405,795		46,297,161	- 1,876,542	= 44,420,619	X 96.00000%	= 42,643,794
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						0	0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,285,000	3,285,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	550,000	550,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						3,835,000	3,835,000
Total Act 511, Current Taxes							3,835,000
Act 511 Tax Limit -->				2,337,836,742	X	12	28,054,041
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Montgomery	34.4687	35.3304	2.50%	Yes	3.0%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,337,187
1200 Special Programs - Elementary / Secondary	8,979,486
1300 Vocational Education	683,140
1400 Other Instructional Programs - Elementary / Secondary	2,949
1500 Nonpublic School Programs	12,220
Total Instruction	\$34,014,982
2000 Support Services	
2100 Support Services - Students	2,422,015
2200 Support Services - Instructional Staff	2,272,595
2300 Support Services - Administration	3,714,915
2400 Support Services - Pupil Health	796,962
2500 Support Services - Business	829,731
2600 Operation and Maintenance of Plant Services	3,993,092
2700 Student Transportation Services	3,695,250
2800 Support Services - Central	1,243,106
2900 Other Support Services	43,200
Total Support Services	\$19,010,866
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,071,575
3300 Community Services	97,785
Total Operation of Non-Instructional Services	\$1,169,360
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,193,896
5200 Interfund Transfers - Out	350,000
Total Other Expenditures and Financing Uses	\$8,543,896
Total Estimated Expenditures and Other Financing Uses	\$62,739,104

LEA : 123467203 Springfield Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,573,735
200 Personnel Services - Employee Benefits	8,561,933
300 Purchased Professional and Technical Services	430,700
400 Purchased Property Services	7,510
500 Other Purchased Services	286,900
600 Supplies	426,784
700 Property	45,900
800 Other Objects	3,725
Total Regular Programs - Elementary / Secondary	\$24,337,187
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,738,636
200 Personnel Services - Employee Benefits	2,910,050
300 Purchased Professional and Technical Services	514,500
400 Purchased Property Services	5,000
500 Other Purchased Services	764,300
600 Supplies	46,650
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$8,979,486
1300 <u>Vocational Education</u>	
500 Other Purchased Services	624,746
800 Other Objects	58,394
Total Vocational Education	\$683,140
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,057
200 Personnel Services - Employee Benefits	892
Total Other Instructional Programs - Elementary / Secondary	\$2,949
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,600
600 Supplies	7,620
Total Nonpublic School Programs	\$12,220
Total Instruction	\$34,014,982
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,491,011
200 Personnel Services - Employee Benefits	830,194
300 Purchased Professional and Technical Services	67,000
500 Other Purchased Services	1,900
600 Supplies	19,010
800 Other Objects	12,900
Total Support Services - Students	\$2,422,015
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,068,019
200 Personnel Services - Employee Benefits	715,173
300 Purchased Professional and Technical Services	92,959
400 Purchased Property Services	75,500
500 Other Purchased Services	6,400
600 Supplies	281,424
700 Property	18,000
800 Other Objects	15,120
Total Support Services - Instructional Staff	\$2,272,595
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,196,890
200 Personnel Services - Employee Benefits	1,167,895
300 Purchased Professional and Technical Services	268,650
500 Other Purchased Services	18,850
600 Supplies	25,630
700 Property	8,400
800 Other Objects	28,600
Total Support Services - Administration	\$3,714,915
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	495,900
200 Personnel Services - Employee Benefits	276,862
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	200
600 Supplies	15,000
Total Support Services - Pupil Health	\$796,962
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	511,463
200 Personnel Services - Employee Benefits	284,868
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	4,000
600 Supplies	5,500
800 Other Objects	6,900
Total Support Services - Business	\$829,731
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	903,537
200 Personnel Services - Employee Benefits	556,801
300 Purchased Professional and Technical Services	993,000
400 Purchased Property Services	542,000
500 Other Purchased Services	340,554
600 Supplies	651,200
800 Other Objects	6,000
Total Operation and Maintenance of Plant Services	\$3,993,092
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,928,127
200 Personnel Services - Employee Benefits	938,177

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	7,000
400	Purchased Property Services	68,600
500	Other Purchased Services	470,946
600	Supplies	281,900
800	Other Objects	500
Total Student Transportation Services		\$3,695,250
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	190,734
200	Personnel Services - Employee Benefits	103,264
300	Purchased Professional and Technical Services	40,865
400	Purchased Property Services	160,541
500	Other Purchased Services	108,900
600	Supplies	291,147
700	Property	345,400
800	Other Objects	2,255
2900 <u>Other Support Services</u>		
500	Other Purchased Services	43,200
Total Other Support Services		\$43,200
Total Support Services		\$19,010,866
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	535,705
200	Personnel Services - Employee Benefits	234,380
300	Purchased Professional and Technical Services	127,575
400	Purchased Property Services	5,000
500	Other Purchased Services	20,500
600	Supplies	87,160
700	Property	38,000
800	Other Objects	23,255
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	51,918
200	Personnel Services - Employee Benefits	21,867
300	Purchased Professional and Technical Services	20,600
600	Supplies	3,400
Total Community Services		\$97,785
Total Operation of Non-Instructional Services		\$1,169,360
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	3,138,844
900	Other Uses of Funds	5,055,052
Total Debt Service / Other Expenditures and Financing Uses		\$8,193,896

LEA : 123467203 Springfield Township SD

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	350,000
Total Interfund Transfers - Out	\$350,000
Total Other Expenditures and Financing Uses	\$8,543,896
TOTAL EXPENDITURES	\$62,739,104

LEA : 123467203 Springfield Township SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	5,274,490	3,619,490
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	1,010,730	510,730
Other Capital Projects Fund	4,775,881	575,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	17,815	10,815
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,686	107,686
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	92,762	82,762
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,272,364	\$4,906,483
<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	22,501,000	18,311,000
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	2,000,000	1,500,000
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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$24,501,000	\$19,811,000
TOTAL CASH AND INVESTMENTS	\$35,773,364	\$24,717,483

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	101,798,929	93,561,085
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	163,998	94,215
0540 Accumulated Compensated Absences	326,490	306,490
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,967,000	3,857,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$106,256,417	\$97,818,790
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>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$106,256,417	\$97,818,790

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$106,256,417	\$97,818,790

Account Description	Amounts
0810 Nonspendable Fund Balance	108,093
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,789,531
0850 Unassigned Fund Balance	5,007,907
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,797,438
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,905,531