

FINAL GENERAL FUND BUDGET


Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 07/21/2021



President of the Board - Original Signature Required07/21/21

Date

Secretary of the Board - Original Signature Required07/21/21

Date

Chief School Administrator - Original Signature Required07/21/21

DateAnn Marie C Ohmnacht

Contact Person(570)839-7121 Extn :10149

Telephone Extensionaohmnacht@pmsd.org

Email Address

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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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	\$226800000
Ending Unassigned Fund Balance	\$8780686
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.87%

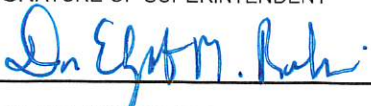
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 7-21-2021
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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 : Pocono Mountain SD	County : Monroe	AUN Number : 120455403
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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 5/27/2021
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

~~REVISED SUBMISSION~~

<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.	Budgetary Reserve is to be utilized for annual operating contingencies that occur during the course of the fiscal year.
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.	Estimated Ending Unassigned Fund Balance is on hand to maintain reserve for future needs.

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<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	35,846	
0820 Restricted Fund Balance	158,486	
0830 Committed Fund Balance	1,799,755	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	13,555,931	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,355,686</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	137,442,653	
7000 Revenue from State Sources	69,387,347	
8000 Revenue from Federal Sources	6,120,000	
9000 Other Financing Sources	7,275,000	
Total Estimated Revenues And Other Financing Sources		<u>\$220,225,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$235,580,686</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	118,993,523
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	105,000
6150 Current Act 511 Taxes - Proportional Assessments	6,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,800,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,600,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	110,000
6960 Services Provided Other Local Governmental Units / LEAs	200,000
6990 Refunds and Other Miscellaneous Revenue	274,130
REVENUE FROM LOCAL SOURCES	\$137,442,653
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	29,761,254
7112 Basic Education Funding-Social Security	3,417,006
7160 Tuition for Orphans Subsidy	940,000
7220 Vocational Education	423,338
7271 Special Education funds for School-Aged Pupils	6,521,039
7311 Pupil Transportation Subsidy	3,020,287
7312 Nonpublic and Charter School Pupil Transportation Subsidy	132,413
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,145,393
7330 Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340 State Property Tax Reduction Allocation	6,203,460
7360 Safe Schools	243,120
7505 Ready to Learn Block Grant	1,534,068
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	286,880
7820 State Share of Retirement Contributions	15,589,089
REVENUE FROM STATE SOURCES	\$69,387,347
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,430,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	360,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	180,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,725,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	225,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	850,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$6,120,000
OTHER FINANCING SOURCES	
9360 Internal Service Fund Transfers	2,500,000
9400 Sale of or Compensation for Loss of Fixed Assets	4,775,000
OTHER FINANCING SOURCES	\$7,275,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	220,225,000

AUN: 120455403 Pocono Mountain SD

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

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REVISED SUBMISSION

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$118,993,523
Amount of Tax Relief for Homestead Exclusions	<u>\$6,236,727</u>
Total Approx. Tax Revenue:	\$125,230,250
Approx. Tax Levy for Tax Rate Calculation:	\$134,878,373

Monroe

Total

2020-21 Data

a. Assessed Value	\$6,950,442,255	\$6,950,442,255
b. Real Estate Mills	19.9050	

I. 2021-22 Data

c. 2019 STEB Market Value	\$5,531,309,719	\$5,531,309,719
d. Assessed Value	\$6,776,105,158	\$6,776,105,158
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$138,348,553	\$138,348,553
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$138,348,553	\$138,348,553
(f Total * g)		
i. Base Mills Subject to Index	19.9050	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$134,878,373	\$134,878,373
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate	19.9050
(k / d * 1000)	

III. m. Tax Levy Generated by Mills	\$134,878,373	\$134,878,373
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$128,641,646
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$118,993,523
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$118,993,523
Amount of Tax Relief for Homestead Exclusions	<u>\$6,236,727</u>
Total Approx. Tax Revenue:	\$125,230,250
Approx. Tax Levy for Tax Rate Calculation:	\$134,878,373

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	20.7012	
q. Mills In Excess of Index (If $l > p$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$140,273,508	\$140,273,508
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$22,777.00	
Number of Homestead/Farmstead Properties	13756	13756
Median Assessed Value of Homestead Properties		\$138,590

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$118,993,523
Amount of Tax Relief for Homestead Exclusions \$6,236,727
Total Approx. Tax Revenue: \$125,230,250
Approx. Tax Levy for Tax Rate Calculation: \$134,878,373

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,203,460	Lowering RE Tax Rate	\$0	\$6,203,460
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$33,267			\$33,267
Amount of Tax Relief from State/Local Sources				\$6,236,727

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE6111 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>
Monroe	6,776,105,158	19.9050	134,878,373			92.50000%	
Totals:	6,776,105,158		134,878,373	6,236,727	= 128,641,646 X	92.50000%	= 118,993,523

	<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	\$0.00	\$0.00	0
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			0
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%	5,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000
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			6,750,000
Total Act 511, Current Taxes			6,750,000

Act 511 Tax Limit -->

5,531,309,719 X

12

66,375,717

Market Value

Mills

(511 Limit)

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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> Monroe	19.9050	19.9050	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	89,284,192
1200 Special Programs - Elementary / Secondary	37,425,830
1300 Vocational Education	3,115,800
1400 Other Instructional Programs - Elementary / Secondary	2,269,146
1500 Nonpublic School Programs	5,045
Total Instruction	\$132,100,013
2000 Support Services	
2100 Support Services - Students	8,759,143
2200 Support Services - Instructional Staff	9,696,272
2300 Support Services - Administration	12,280,003
2400 Support Services - Pupil Health	2,488,731
2500 Support Services - Business	1,783,541
2600 Operation and Maintenance of Plant Services	19,158,398
2700 Student Transportation Services	13,236,869
2800 Support Services - Central	3,285,875
2900 Other Support Services	81,950
Total Support Services	\$70,770,782
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,216,195
3300 Community Services	39,000
Total Operation of Non-Instructional Services	\$4,255,195
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,724,010
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	945,000
Total Other Expenditures and Financing Uses	\$19,674,010
Total Estimated Expenditures and Other Financing Uses	\$226,800,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	47,943,582
200 Personnel Services - Employee Benefits	31,160,631
300 Purchased Professional and Technical Services	187,975
400 Purchased Property Services	140,675
500 Other Purchased Services	8,734,500
600 Supplies	1,083,956
800 Other Objects	32,873
Total Regular Programs - Elementary / Secondary	\$89,284,192
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,120,772
200 Personnel Services - Employee Benefits	9,350,968
300 Purchased Professional and Technical Services	8,977,500
500 Other Purchased Services	4,879,500
600 Supplies	80,750
800 Other Objects	16,340
Total Special Programs - Elementary / Secondary	\$37,425,830
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,115,800
Total Vocational Education	\$3,115,800
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,093,505
200 Personnel Services - Employee Benefits	720,026
300 Purchased Professional and Technical Services	72,000
500 Other Purchased Services	375,250
600 Supplies	7,965
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$2,269,146
1500 <u>Nonpublic School Programs</u>	
600 Supplies	5,045
Total Nonpublic School Programs	\$5,045
Total Instruction	\$132,100,013
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,248,898
200 Personnel Services - Employee Benefits	3,421,712
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	9,950
600 Supplies	7,583
800 Other Objects	1,000
Total Support Services - Students	\$8,759,143
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,863,384
200 Personnel Services - Employee Benefits	3,056,588
300 Purchased Professional and Technical Services	232,000
400 Purchased Property Services	287,000
500 Other Purchased Services	187,000
600 Supplies	1,437,100
700 Property	620,000
800 Other Objects	13,200
Total Support Services - Instructional Staff	\$9,696,272
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,548,224
200 Personnel Services - Employee Benefits	3,908,829
300 Purchased Professional and Technical Services	1,205,500
400 Purchased Property Services	13,500
500 Other Purchased Services	332,850
600 Supplies	69,150
800 Other Objects	1,201,950
Total Support Services - Administration	\$12,280,003
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,511,172
200 Personnel Services - Employee Benefits	937,659
400 Purchased Property Services	2,000
500 Other Purchased Services	3,200
600 Supplies	34,200
800 Other Objects	500
Total Support Services - Pupil Health	\$2,488,731
2500 Support Services - Business	
100 Personnel Services - Salaries	946,243
200 Personnel Services - Employee Benefits	678,823
400 Purchased Property Services	10,925
500 Other Purchased Services	114,200
600 Supplies	25,500
800 Other Objects	7,850
Total Support Services - Business	\$1,783,541
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,306,431
200 Personnel Services - Employee Benefits	4,889,210
300 Purchased Professional and Technical Services	1,877,000
400 Purchased Property Services	1,106,982
500 Other Purchased Services	558,700
600 Supplies	4,413,575
800 Other Objects	6,500
Total Operation and Maintenance of Plant Services	\$19,158,398
2700 Student Transportation Services	
100 Personnel Services - Salaries	166,706

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	152,088
400 Purchased Property Services	16,575
500 Other Purchased Services	11,989,000
600 Supplies	911,000
800 Other Objects	1,500
Total Student Transportation Services	\$13,236,869
2800 Support Services - Central	
100 Personnel Services - Salaries	738,628
200 Personnel Services - Employee Benefits	673,422
300 Purchased Professional and Technical Services	1,355,175
500 Other Purchased Services	468,150
600 Supplies	21,500
800 Other Objects	29,000
Total Support Services - Central	\$3,285,875
2900 Other Support Services	
500 Other Purchased Services	81,950
Total Other Support Services	\$81,950
Total Support Services	\$70,770,782
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,845,930
200 Personnel Services - Employee Benefits	1,097,234
300 Purchased Professional and Technical Services	29,425
400 Purchased Property Services	123,000
500 Other Purchased Services	541,036
600 Supplies	334,240
800 Other Objects	245,330
Total Student Activities	\$4,216,195
3300 Community Services	
600 Supplies	29,000
800 Other Objects	10,000
Total Community Services	\$39,000
Total Operation of Non-Instructional Services	\$4,255,195
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,033,470
900 Other Uses of Funds	13,690,540
Total Debt Service / Other Expenditures and Financing Uses	\$18,724,010
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,000
Total Interfund Transfers - Out	\$5,000
5900 Budgetary Reserve	
800 Other Objects	945,000

REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$945,000
Total Other Expenditures and Financing Uses	\$19,674,010
TOTAL EXPENDITURES	\$226,800,000

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REVISED SUBMISSION

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Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	35,200,000	30,000,000
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	3,800,000	3,820,000
Other Capital Projects Fund	300,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	13,000,000	10,500,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$53,550,000	\$45,720,000

Long-Term Investments

	<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		

REVISED SUBMISSION

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$53,550,000

\$45,720,000

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REVISED SUBMISSION

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Long-Term Indebtedness

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	143,545,000	130,035,000
0520 Extended-Term Financing Agreements Payable	433,252	228,356
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	6,700,000	6,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	80,000,000	81,000,000
0599 Other Noncurrent Liabilities	300,000,000	290,000,000
Total General Fund	\$530,678,252	\$507,763,356

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 Indebtedness06/30/2021 Estimate06/30/2022 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

Long-Term Indebtedness06/30/2021 Estimate06/30/2022 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

1,300,000

1,300,000

Total Internal Service Fund**\$1,300,000****\$1,300,000****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 Indebtedness06/30/2021 Estimate06/30/2022 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

REVISED SUBMISSION

<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	\$531,978,252	\$509,063,356

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REVISED SUBMISSION:

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Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	29,000,000	31,000,000
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	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,500,000	1,500,000
Private Purpose Trust Fund	15,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$31,215,000	\$33,260,000
TOTAL INDEBTEDNESS	\$563,193,252	\$542,323,356

REVISED SUBMISSION

Account Description	Amounts
0810 Nonspendable Fund Balance	35,846
0820 Restricted Fund Balance	158,486
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,780,686
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,780,686
5900 Budgetary Reserve	945,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,920,018