

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

5/18/21  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

5/18/21  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

5/18/21  
Date

Kaitlin Rosselli

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Contact Person

Telephone

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 : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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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

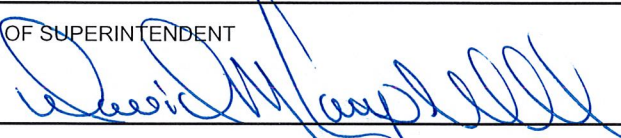
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$21451069
Ending Unassigned Fund Balance	\$1716087
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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 5/18/21
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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 : Line Mountain SD	County : Northumberland	AUN Number : 116493503
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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 3/23/21
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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>
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.	This amount is the minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increases in the district PSERS and medical rate increases.

<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	2,255,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,389,481
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,644,481</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,364,576
7000 Revenue from State Sources	11,492,253
8000 Revenue from Federal Sources	693,137
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$20,549,966</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,194,447</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,690,947
6113 Public Utility Realty Taxes	8,700
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,697,377
6400 Delinquencies on Taxes Levied / Assessed by the LEA	633,600
6500 Earnings on Investments	21,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,552
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,364,576</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,410,464
7112 Basic Education Funding-Social Security	311,765
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	815,818
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,093
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	343,955
7501 PA Accountability Grants	210,320
7820 State Share of Retirement Contributions	1,406,838
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,492,253</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	272,073
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	363,064
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$693,137</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,549,966</b>

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,690,947</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$344,165</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,035,112</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,443,541</b>

	Northumberland	Total
<hr/>		
<b>2020-21 Data</b>		
a. Assessed Value	\$80,096,550	\$80,096,550
b. Real Estate Mills	79.8100	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$431,534,891	\$431,534,891
d. Assessed Value	\$80,736,010	\$80,736,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$6,392,506	\$6,392,506
(a * b)		
<b>2021-22 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$6,392,506	\$6,392,506
(f Total * g)		
i. Base Mills Subject to Index	79.8100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.30375%	93.30375%
k. Tax Levy Needed	\$6,443,541	\$6,443,541
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>79.8100</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$6,443,541	\$6,443,541
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,099,376
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,690,947
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,690,947</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$344,165</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$6,035,112</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,443,541</b>	

	Northumberland	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	83.1620	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,714,168	\$6,714,168
<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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$1,616.00	
Number of Homestead/Farmstead Properties	2681	2681
Median Assessed Value of Homestead Properties		\$17,800



Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,690,947</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$344,165</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,035,112</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,443,541</b>

<b>Northumberland</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$343,955	Lowering RE Tax Rate	\$0	\$343,955
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$210			\$210
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$344,165</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>
Northumberland	80,736,010	79.8100	6,443,541			93.30375%	
<b>Totals:</b>	<b>80,736,010</b>		<b>6,443,541</b>	- 344,165 =	6,099,376 X	93.30375% =	5,690,947

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		23,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	23,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>23,000</b>
6150 <u>Current Act 511 Taxes -- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	782,377
6152 Current Act 511 Occupation Taxes	430.0000	0.000	850,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	65,000
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>1,697,377</b>
<b>Total Act 511, Current Taxes</b>			<b>1,720,377</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>431,534,891 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>5,178,419</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Northumberland	79.8100	79.8100	0.00%	Yes	4.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%			
6152	Current Act 511 Occupation Taxes	430.0000	430.0000	0.00%	Yes	4.2%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,662,560
1200 Special Programs - Elementary / Secondary	2,871,274
1300 Vocational Education	390,041
1400 Other Instructional Programs - Elementary / Secondary	164,565
<b>Total Instruction</b>	<b>\$12,088,440</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	871,433
2200 Support Services - Instructional Staff	326,216
2300 Support Services - Administration	1,471,813
2400 Support Services - Pupil Health	174,140
2500 Support Services - Business	419,194
2600 Operation and Maintenance of Plant Services	1,545,580
2700 Student Transportation Services	1,931,573
2800 Support Services - Central	301,989
<b>Total Support Services</b>	<b>\$7,041,938</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	492,495
<b>Total Operation of Non-Instructional Services</b>	<b>\$492,495</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,828,196
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,451,069</b>

## 2021-2022 Final General Fund Budget

LEA : 116493503 Line Mountain SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,324,483
200 Personnel Services - Employee Benefits	3,377,302
300 Purchased Professional and Technical Services	59,500
400 Purchased Property Services	44,300
500 Other Purchased Services	589,550
600 Supplies	195,935
700 Property	70,490
800 Other Objects	1,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,662,560</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,105,453
200 Personnel Services - Employee Benefits	712,371
300 Purchased Professional and Technical Services	411,936
500 Other Purchased Services	626,964
600 Supplies	13,150
700 Property	1,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,871,274</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	130,000
200 Personnel Services - Employee Benefits	104,521
500 Other Purchased Services	152,200
600 Supplies	3,320
<b>Total Vocational Education</b>	<b>\$390,041</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	68,957
200 Personnel Services - Employee Benefits	40,923
500 Other Purchased Services	54,685
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$164,565</b>
<b>Total Instruction</b>	<b>\$12,088,440</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	495,391
200 Personnel Services - Employee Benefits	322,692
300 Purchased Professional and Technical Services	17,300
500 Other Purchased Services	7,850
600 Supplies	28,200
<b>Total Support Services - Students</b>	<b>\$871,433</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	212,374
200 Personnel Services - Employee Benefits	80,342
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500

## 2021-2022 Final General Fund Budget

LEA : 116493503 Line Mountain SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,530
600 Supplies	21,350
800 Other Objects	20
<b>Total Support Services - Instructional Staff</b>	<b>\$326,216</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	725,952
200 Personnel Services - Employee Benefits	510,825
300 Purchased Professional and Technical Services	163,981
400 Purchased Property Services	3,950
500 Other Purchased Services	46,455
600 Supplies	10,250
700 Property	1,000
800 Other Objects	9,400
<b>Total Support Services - Administration</b>	<b>\$1,471,813</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	98,975
200 Personnel Services - Employee Benefits	69,030
300 Purchased Professional and Technical Services	940
400 Purchased Property Services	35
500 Other Purchased Services	300
600 Supplies	3,260
700 Property	1,600
<b>Total Support Services - Pupil Health</b>	<b>\$174,140</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	202,010
200 Personnel Services - Employee Benefits	181,334
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,500
500 Other Purchased Services	3,350
600 Supplies	23,000
700 Property	1,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$419,194</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	439,064
200 Personnel Services - Employee Benefits	399,517
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	473,500
500 Other Purchased Services	82,000
600 Supplies	86,500
700 Property	17,474
800 Other Objects	525
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,545,580</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	25,588

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	11,085
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,887,100
600 Supplies	800
<b>Total Student Transportation Services</b>	<b>\$1,931,573</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	142,300
200 Personnel Services - Employee Benefits	97,759
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	5,000
500 Other Purchased Services	21,430
600 Supplies	21,500
<b>Total Support Services - Central</b>	<b>\$301,989</b>
<b>Total Support Services</b>	<b>\$7,041,938</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	186,432
200 Personnel Services - Employee Benefits	93,173
300 Purchased Professional and Technical Services	74,630
400 Purchased Property Services	22,500
500 Other Purchased Services	60,960
600 Supplies	36,600
700 Property	10,000
800 Other Objects	8,200
<b>Total Student Activities</b>	<b>\$492,495</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$492,495</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	583,196
900 Other Uses of Funds	1,245,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,451,069</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	6,644,481	5,720,541
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	887,203	787,203
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	65,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,709,684</b>	<b>\$6,630,744</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,709,684</b>	<b>\$6,630,744</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	20,511,324	18,703,918
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	268,000	266,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	965,000	1,080,000
0599 Other Noncurrent Liabilities	34,000,000	36,000,000

<b>Total General Fund</b>	<b>\$55,744,324</b>	<b>\$56,049,918</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		

## 2021-2022 Final General Fund Budget

LEA : 116493503 Line Mountain SD

Printed 12/1/2021 11:38:22 AM

Page - 2 of 6

**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

LEA : 116493503 Line Mountain SD

Printed 12/1/2021 11:38:22 AM

Page - 3 of 6

**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>\$55,744,324</b>	<b>\$56,049,918</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>\$55,744,324</b>	<b>\$56,049,918</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,027,291
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,716,087
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,743,378</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,743,378</b>
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