

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/08/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stevie J Davis

(717)789-3934

Extn :5511

Contact Person

Telephone

Extension

sdavis@westperry.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$37,887.00 Approved Referendum Exception Amt: \$0.00	We have not submitted our Referendum Exceptions yet.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$325,114.00 Function 2200, Object 200: \$463,590.00	Object 200 is larger due to tuition reimbursement costs being budgeted under 240.
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.	There is a slight balance being retained in case any unexpected costs arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards the rising costs of pension and health insurance.

<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	2,883,289
0820 Restricted Fund Balance	1,850,647
0830 Committed Fund Balance	6,546,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,904,559
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,450,586</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,082,824
7000 Revenue from State Sources	17,873,846
8000 Revenue from Federal Sources	652,008
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,608,678</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$52,059,264</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,048,824
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	86,000
6120 Current Per Capita Taxes, Section 679	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	4,980,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	490,000
6910 Rentals	15,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$23,082,824
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,926,143
7112 Basic Education Funding-Social Security	612,150
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	75,000
7271 Special Education funds for School-Aged Pupils	1,872,608
7292 Pre-K Counts	389,000
7311 Pupil Transportation Subsidy	2,022,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340 State Property Tax Reduction Allocation	738,792
7505 Ready to Learn Block Grant	394,553
7820 State Share of Retirement Contributions	2,744,600
REVENUE FROM STATE SOURCES	\$17,873,846
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	486,556
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	88,236
8517 NCLB, Title IV - 21st Century Schools	36,216
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	41,000
REVENUE FROM FEDERAL SOURCES	\$652,008
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,608,678

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,048,824

Amount of Tax Relief for Homestead Exclusions \$738,792

Total Approx. Tax Revenue: \$16,787,616

Approx. Tax Levy for Tax Rate Calculation: \$18,064,522

Perry

Total

2020-21 Data

a. Assessed Value	\$1,310,184,920	\$1,310,184,920
b. Real Estate Mills	13.2200	

I. 2021-22 Data

c. 2019 STEB Market Value	\$1,161,732,870	\$1,161,732,870
d. Assessed Value	\$1,310,923,220	\$1,310,923,220
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$17,320,645	\$17,320,645
(a * b)		

2021-22 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$17,320,645	\$17,320,645
(f Total * g)		
i. Base Mills Subject to Index	13.2200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.63000%	92.63000%
k. Tax Levy Needed	\$18,064,522	\$18,064,522
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate 13.7800

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$18,064,522	\$18,064,522
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions \$17,325,730
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$16,048,824
(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:	\$16,048,824	
Amount of Tax Relief for Homestead Exclusions	<u>\$738,792</u>	
Total Approx. Tax Revenue:	\$16,787,616	
Approx. Tax Levy for Tax Rate Calculation:	\$18,064,522	
	Perry	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.7488	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0312	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,023,621	\$18,023,621
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$40,901	\$40,901
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$37,887	\$37,887

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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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:	\$16,048,824
Amount of Tax Relief for Homestead Exclusions	<u>\$738,792</u>
Total Approx. Tax Revenue:	\$16,787,616
Approx. Tax Levy for Tax Rate Calculation:	\$18,064,522

Perry	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$738,792	Lowering RE Tax Rate	\$0	\$738,792
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$738,792

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>
Perry	1,310,923,220	13.7800	18,064,522			92.63000%	
Totals:	1,310,923,220		18,064,522	738,792 =	17,325,730 X	92.63000% =	16,048,824

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		55,000
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	\$5.00	\$0.00	55,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 55,000 55,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	4,700,000	4,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	280,000	280,000
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 4,980,000 4,980,000

Total Act 511, Current Taxes 5,035,000

Act 511 Tax Limit -->	1,161,732,870 X	12	13,940,794
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u> Perry	13.2200	13.7800	4.24%	No	4.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,919,954
1200 Special Programs - Elementary / Secondary	6,455,801
1300 Vocational Education	1,472,205
1400 Other Instructional Programs - Elementary / Secondary	398,607
1500 Nonpublic School Programs	6,296
1700 Higher Education Programs for Secondary Students	128,484
1800 Pre-Kindergarten	405,731
Total Instruction	\$26,787,078
2000 Support Services	
2100 Support Services - Students	1,545,013
2200 Support Services - Instructional Staff	937,590
2300 Support Services - Administration	2,910,613
2400 Support Services - Pupil Health	498,752
2500 Support Services - Business	870,372
2600 Operation and Maintenance of Plant Services	4,370,173
2700 Student Transportation Services	2,946,980
2800 Support Services - Central	548,500
2900 Other Support Services	25,000
Total Support Services	\$14,652,993
3000 Operation of Non-Instructional Services	
3200 Student Activities	437,793
Total Operation of Non-Instructional Services	\$437,793
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	1,940,173
Total Other Expenditures and Financing Uses	\$1,945,173
Total Estimated Expenditures and Other Financing Uses	\$43,823,037

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,165,998
200 Personnel Services - Employee Benefits	6,203,777
300 Purchased Professional and Technical Services	410,850
400 Purchased Property Services	11,163
500 Other Purchased Services	2,598,038
600 Supplies	295,962
700 Property	229,583
800 Other Objects	4,583
Total Regular Programs - Elementary / Secondary	\$17,919,954
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,513,368
200 Personnel Services - Employee Benefits	1,916,821
300 Purchased Professional and Technical Services	954,850
500 Other Purchased Services	984,050
600 Supplies	28,612
700 Property	6,800
800 Other Objects	51,300
Total Special Programs - Elementary / Secondary	\$6,455,801
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	349,882
200 Personnel Services - Employee Benefits	248,328
400 Purchased Property Services	3,690
500 Other Purchased Services	854,684
600 Supplies	14,975
700 Property	646
Total Vocational Education	\$1,472,205
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,114
200 Personnel Services - Employee Benefits	29,138
500 Other Purchased Services	328,724
600 Supplies	231
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$398,607
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,296
Total Nonpublic School Programs	\$6,296
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	128,484
Total Higher Education Programs for Secondary Students	\$128,484
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	191,371
200 Personnel Services - Employee Benefits	140,417

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	64,000
600 Supplies	9,943
Total Pre-Kindergarten	\$405,731
Total Instruction	\$26,787,078
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	910,032
200 Personnel Services - Employee Benefits	602,913
300 Purchased Professional and Technical Services	26,700
500 Other Purchased Services	500
600 Supplies	3,983
800 Other Objects	885
Total Support Services - Students	\$1,545,013
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	325,114
200 Personnel Services - Employee Benefits	463,590
300 Purchased Professional and Technical Services	37,750
400 Purchased Property Services	3,568
500 Other Purchased Services	34,000
600 Supplies	70,568
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$937,590
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,445,598
200 Personnel Services - Employee Benefits	1,077,983
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	51,797
500 Other Purchased Services	46,642
600 Supplies	38,093
800 Other Objects	25,500
Total Support Services - Administration	\$2,910,613
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	212,567
200 Personnel Services - Employee Benefits	166,251
300 Purchased Professional and Technical Services	113,954
500 Other Purchased Services	100
600 Supplies	5,880
Total Support Services - Pupil Health	\$498,752
2500 Support Services - Business	
100 Personnel Services - Salaries	440,895
200 Personnel Services - Employee Benefits	288,727
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	8,000
500 Other Purchased Services	32,750

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,500
800 Other Objects	4,000
Total Support Services - Business	\$870,372
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,134,943
200 Personnel Services - Employee Benefits	950,078
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	1,118,232
500 Other Purchased Services	114,500
600 Supplies	457,000
700 Property	568,420
800 Other Objects	18,000
Total Operation and Maintenance of Plant Services	\$4,370,173
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	89,941
200 Personnel Services - Employee Benefits	72,771
300 Purchased Professional and Technical Services	3,900
500 Other Purchased Services	2,778,968
600 Supplies	1,200
800 Other Objects	200
Total Student Transportation Services	\$2,946,980
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	176,178
200 Personnel Services - Employee Benefits	144,847
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	51,000
600 Supplies	55,475
700 Property	45,000
Total Support Services - Central	\$548,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$14,652,993
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	164,140
200 Personnel Services - Employee Benefits	45,151
300 Purchased Professional and Technical Services	93,270
500 Other Purchased Services	51,100
600 Supplies	74,943
800 Other Objects	9,189
Total Student Activities	\$437,793
Total Operation of Non-Instructional Services	\$437,793

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,940,173
Total Interfund Transfers - Out	\$1,940,173
Total Other Expenditures and Financing Uses	\$1,945,173
TOTAL EXPENDITURES	\$43,823,037

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Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	11,754,659	9,540,300
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	1,850,647	1,854,247
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	138,593	133,593
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,743,899	\$11,528,140

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		

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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$13,743,899	\$11,528,140
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	19,845,000	18,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,378,156	1,450,214
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,989,879	4,084,758
0599 Other Noncurrent Liabilities		

Total General Fund	\$25,213,035	\$24,004,972
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

28,803

23,754

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)	64,581	50,162
0599 Other Noncurrent Liabilities		

Total Food Service / Cafeteria Operations Fund	\$93,384	\$73,916
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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		
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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		
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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		
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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		
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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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$25,306,419	\$24,078,888

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

TOTAL INDEBTEDNESS	\$25,306,419	\$24,078,888
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,883,289
0820 Restricted Fund Balance	1,850,647
0830 Committed Fund Balance	6,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,691,200
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,236,227

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,970,163
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