

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Rose E Emmett

(800)321-9973

Extn :5

Contact Person

Telephone

Extension

remmett@westernwayne.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Western Wayne SD	COUNTY : Wayne	AUN : 119648903
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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	\$48653051
Ending Unassigned Fund Balance	\$742950
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.52%

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

Yes No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2021

**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 : Western Wayne SD	County : Wayne	AUN Number : 119648903
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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 5/16/21
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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.	To manage future budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed to future costs related to retirement and healthcare incentives.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future retirement and healthcare expenses along with future construction projects.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,047,102
0840 Assigned Fund Balance	7,614,828
0850 Unassigned Fund Balance	1,796,942
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,458,872</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,953,393
7000 Revenue from State Sources	16,901,038
8000 Revenue from Federal Sources	1,129,800
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,984,231</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$57,443,103</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,352,444
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	61,000
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,099,600
6500 Earnings on Investments	190,000
6700 Revenues from LEA Activities	2,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	427,299
6910 Rentals	250
6940 Tuition from Patrons	235,000
6960 Services Provided Other Local Governmental Units / LEAs	58,800
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$28,953,393
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,400,584
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,230,723
7272 Early Intervention	1,742,422
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	67,702
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	876,943
7505 Ready to Learn Block Grant	239,000
7810 State Share of Social Security and Medicare Taxes	743,470
7820 State Share of Retirement Contributions	3,388,194
REVENUE FROM STATE SOURCES	\$16,901,038
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,000
8517 NCLB, Title IV - 21st Century Schools	32,300
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	104,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000

Amount

REVENUE FROM FEDERAL SOURCES

8830 Medical Assistance Reimbursements (Access) - Early Intervention 86,000

REVENUE FROM FEDERAL SOURCES \$1,129,800

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 46,984,231

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$25,352,444

Amount of Tax Relief for Homestead Exclusions \$876,943

Total Approx. Tax Revenue: \$26,229,387

Approx. Tax Levy for Tax Rate Calculation: \$28,890,693

Wayne

Total

2020-21 Data		
a. Assessed Value	\$1,633,150,192	\$1,633,150,192
b. Real Estate Mills	17.3366	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,737,873,121	\$1,737,873,121
d. Assessed Value	\$1,633,784,025	\$1,633,784,025
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$28,313,272	\$28,313,272
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$28,313,272	\$28,313,272
(f Total * g)		
i. Base Mills Subject to Index	17.3366	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$28,890,693	\$28,890,693
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	17.6833	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,890,693	\$28,890,693
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,013,750
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,352,444
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,352,444
Amount of Tax Relief for Homestead Exclusions	<u>\$876,943</u>
Total Approx. Tax Revenue:	\$26,229,387
Approx. Tax Levy for Tax Rate Calculation:	\$28,890,693

Wayne

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.8566	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,173,828	\$29,173,828
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	\$12,259.00	
Number of Homestead/Farmstead Properties	4005	4005
Median Assessed Value of Homestead Properties		\$137,200

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,352,444
Amount of Tax Relief for Homestead Exclusions	<u>\$876,943</u>
Total Approx. Tax Revenue:	\$26,229,387
Approx. Tax Levy for Tax Rate Calculation:	\$28,890,693

Wayne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$876,943	Lowering RE Tax Rate	\$0	\$876,943
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$876,943

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>
Wayne	1,633,784,025	17.6833	28,890,693			90.50000%	
Totals:	1,633,784,025		28,890,693	876,943 =	28,013,750 X	90.50000% =	25,352,444

	<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 0

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 500,000 500,000

Total Act 511, Current Taxes 500,000

Act 511 Tax Limit -->	1,737,873,121 X	12	20,854,477
	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> Wayne	17.3366	17.6833	2.00%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,423,304
1200 Special Programs - Elementary / Secondary	9,006,210
1300 Vocational Education	670,233
1400 Other Instructional Programs - Elementary / Secondary	27,974
Total Instruction	\$28,127,721
2000 Support Services	
2100 Support Services - Students	2,190,668
2200 Support Services - Instructional Staff	1,120,973
2300 Support Services - Administration	3,112,791
2400 Support Services - Pupil Health	746,866
2500 Support Services - Business	497,121
2600 Operation and Maintenance of Plant Services	3,240,269
2700 Student Transportation Services	4,067,700
2800 Support Services - Central	804,213
2900 Other Support Services	51,000
Total Support Services	\$15,831,601
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,087,024
Total Operation of Non-Instructional Services	\$1,087,024
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,606,705
Total Other Expenditures and Financing Uses	\$3,606,705
Total Estimated Expenditures and Other Financing Uses	\$48,653,051

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,924,041
200 Personnel Services - Employee Benefits	6,620,243
300 Purchased Professional and Technical Services	101,500
400 Purchased Property Services	7,000
500 Other Purchased Services	1,450,000
600 Supplies	314,020
700 Property	4,500
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$18,423,304
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,466,584
200 Personnel Services - Employee Benefits	2,775,626
300 Purchased Professional and Technical Services	1,617,000
500 Other Purchased Services	1,102,450
600 Supplies	38,700
700 Property	500
800 Other Objects	5,350
Total Special Programs - Elementary / Secondary	\$9,006,210
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	394,947
200 Personnel Services - Employee Benefits	247,414
400 Purchased Property Services	996
500 Other Purchased Services	1,600
600 Supplies	24,780
700 Property	400
800 Other Objects	96
Total Vocational Education	\$670,233
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,574
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	2,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$27,974
Total Instruction	\$28,127,721
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,206,293
200 Personnel Services - Employee Benefits	825,535
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	160
500 Other Purchased Services	2,600

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	18,500
700 Property	500
800 Other Objects	80
Total Support Services - Students	\$2,190,668
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	613,437
200 Personnel Services - Employee Benefits	472,226
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	160
500 Other Purchased Services	5,650
600 Supplies	22,400
800 Other Objects	600
Total Support Services - Instructional Staff	\$1,120,973
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,576,430
200 Personnel Services - Employee Benefits	1,112,083
300 Purchased Professional and Technical Services	229,400
500 Other Purchased Services	87,800
600 Supplies	73,728
700 Property	900
800 Other Objects	32,450
Total Support Services - Administration	\$3,112,791
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	422,580
200 Personnel Services - Employee Benefits	250,306
300 Purchased Professional and Technical Services	65,500
400 Purchased Property Services	200
500 Other Purchased Services	1,000
600 Supplies	6,780
700 Property	500
Total Support Services - Pupil Health	\$746,866
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	254,603
200 Personnel Services - Employee Benefits	164,388
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,200
500 Other Purchased Services	22,000
600 Supplies	48,230
700 Property	200
800 Other Objects	500
Total Support Services - Business	\$497,121
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,079,778
200 Personnel Services - Employee Benefits	844,296
300 Purchased Professional and Technical Services	50,850

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	587,920
500 Other Purchased Services	217,050
600 Supplies	384,925
700 Property	73,450
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,240,269
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	4,049,000
600 Supplies	13,200
Total Student Transportation Services	\$4,067,700
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	228,295
200 Personnel Services - Employee Benefits	161,958
300 Purchased Professional and Technical Services	10,300
400 Purchased Property Services	208,000
500 Other Purchased Services	3,500
600 Supplies	183,300
800 Other Objects	8,860
Total Support Services - Central	\$804,213
2900 <u>Other Support Services</u>	
500 Other Purchased Services	51,000
Total Other Support Services	\$51,000
Total Support Services	\$15,831,601
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	437,975
200 Personnel Services - Employee Benefits	194,749
300 Purchased Professional and Technical Services	114,000
400 Purchased Property Services	13,800
500 Other Purchased Services	138,500
600 Supplies	155,000
700 Property	3,000
800 Other Objects	30,000
Total Student Activities	\$1,087,024
Total Operation of Non-Instructional Services	\$1,087,024
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	481,705
900 Other Uses of Funds	3,125,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,606,705
Total Other Expenditures and Financing Uses	\$3,606,705
TOTAL EXPENDITURES	\$48,653,051

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	10,458,872	8,791,846
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	764,233	764,915
Capital Reserve Fund - § 1431	385,000	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,608,105	\$9,706,761

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

TOTAL CASH AND INVESTMENTS	\$11,608,105	\$9,706,761
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	17,670,000	14,545,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,366,573	1,366,573
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$19,036,573	\$15,911,573
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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

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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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$19,036,573	\$15,911,573

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	\$19,036,573	\$15,911,573
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,047,102
0840 Assigned Fund Balance	7,000,000
0850 Unassigned Fund Balance	742,950
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,790,052

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,790,052
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