

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2021



President of the Board - Original Signature Required

6/8/21

Date



Secretary of the Board - Original Signature Required

6/8/21

Date



Chief School Administrator - Original Signature Required

6/8/21

Date

Daniel Simpson

Contact Person

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Extn :

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fannett-Metal SD	COUNTY : Franklin	AUN : 112282004
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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	\$8981265
Ending Unassigned Fund Balance	\$982000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.93%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/8/21
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DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fannett-Metal SD	County : Franklin	AUN Number : 112282004
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-4-21
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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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
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 for future healthcare insurance increases, retirement contributions, leave payouts upon retirement, technology upgrades and capital improvements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for athletic activities.

<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	8,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,946,000
0840 Assigned Fund Balance	21,000
0850 Unassigned Fund Balance	975,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,942,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,629,031
7000 Revenue from State Sources	3,934,652
8000 Revenue from Federal Sources	1,417,582
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$8,981,265</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$11,923,265</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,804,943
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	3,200
6114 Payments in Lieu of Current Taxes - State / Local	14,390
6120 Current Per Capita Taxes, Section 679	13,300
6140 Current Act 511 Taxes - Flat Rate Assessments	13,300
6150 Current Act 511 Taxes - Proportional Assessments	460,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	137,200
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	23,760
6800 Revenues from Intermediary Sources / Pass-Through Funds	98,900
6920 Contributions and Donations from Private Sources	35,500
6940 Tuition from Patrons	540
6990 Refunds and Other Miscellaneous Revenue	3,998

REVENUE FROM LOCAL SOURCES \$3,629,031

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	2,442,985
7112 Basic Education Funding-Social Security	113,800
7271 Special Education funds for School-Aged Pupils	380,925
7311 Pupil Transportation Subsidy	282,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,500
7340 State Property Tax Reduction Allocation	111,107
7505 Ready to Learn Block Grant	76,871
7820 State Share of Retirement Contributions	512,164

REVENUE FROM STATE SOURCES \$3,934,652

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	401,200
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,400
8517 NCLB, Title IV - 21st Century Schools	22,500
8519 NCLB, Title VI - Flexibility and Accountability	8,900
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	30,063
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	897,919

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	9,600
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,417,582
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	8,981,265
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Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,805,200

Amount of Tax Relief for Homestead Exclusions

\$111,338

Total Approx. Tax Revenue:

\$2,916,538

Approx. Tax Levy for Tax Rate Calculation:

\$3,076,699

Franklin

Perry

Total

	Franklin	Perry	Total
2020-21 Data			
a. Assessed Value	\$36,092,590	\$11,840,200	\$47,932,790
b. Real Estate Mills	81.0000	8.4400	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$314,883,010	\$10,371,480	\$325,254,490
d. Assessed Value	\$36,770,300	\$12,377,900	\$49,148,200
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$2,923,500	\$99,931	\$3,023,431
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	96.81127%	3.18873%	100.00000%
II.			
h. Rebalanced 2020-21 Tax Levy	\$2,927,022	\$96,409	\$3,023,431
(f Total * g)			
i. Base Mills Subject to Index	81.0975	8.4400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.62000%	93.96000%	94.59895%
k. Tax Levy Needed	\$2,978,591	\$98,108	\$3,076,699
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate			
(k / d * 1000)	81.0000	7.9200	
III.			
m. Tax Levy Generated by Mills	\$2,978,394	\$98,033	\$3,076,427
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,965,089
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,804,943
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,805,200

Amount of Tax Relief for Homestead Exclusions

\$111,338

Total Approx. Tax Revenue:

\$2,916,538

Approx. Tax Levy for Tax Rate Calculation:

\$3,076,699

	Franklin	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	84.0170	8.7438	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,089,330	\$108,230	\$3,197,560
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,249.00	\$12,773.00	
Number of Homestead/Farmstead Properties	1080	34	1114
Median Assessed Value of Homestead Properties			\$131,250

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,805,200			
Amount of Tax Relief for Homestead Exclusions	<u>\$111,338</u>			
Total Approx. Tax Revenue:	\$2,916,538			
Approx. Tax Levy for Tax Rate Calculation:	\$3,076,699			

Franklin	Perry	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$111,107	Lowering RE Tax Rate	\$0	\$111,107
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$231			\$231
Amount of Tax Relief from State/Local Sources				\$111,338

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>
Franklin	36,770,300	81.0000	2,978,394			94.62000%	
Perry	12,377,900	7.9200	98,033			93.96000%	
Totals:	49,148,200		3,076,427	- 111,338 =	2,965,089 X	94.59895% =	2,804,943

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,300
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	13,300
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			13,300
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%	405,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	55,000
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			460,000
Total Act 511, Current Taxes			473,300
Act 511 Tax Limit -->		325,254,490 X	12
		Market Value	Mills
			3,903,054
			(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>									
	Franklin	81.0975	81.0000	-0.11%	Yes	3.6%				
	Perry	8.4400	7.9200	-6.15%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,049,765
1200 Special Programs - Elementary / Secondary	1,049,833
1300 Vocational Education	147,179
1400 Other Instructional Programs - Elementary / Secondary	71,596
Total Instruction	\$5,318,373
2000 Support Services	
2100 Support Services - Students	248,585
2200 Support Services - Instructional Staff	440,700
2300 Support Services - Administration	788,736
2400 Support Services - Pupil Health	164,483
2500 Support Services - Business	179,613
2600 Operation and Maintenance of Plant Services	591,997
2700 Student Transportation Services	424,720
2900 Other Support Services	2,800
Total Support Services	\$2,841,634
3000 Operation of Non-Instructional Services	
3200 Student Activities	174,258
Total Operation of Non-Instructional Services	\$174,258
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	568,000
Total Facilities Acquisition, Construction and Improvement Services	\$568,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	79,000
Total Other Expenditures and Financing Uses	\$79,000
Total Estimated Expenditures and Other Financing Uses	\$8,981,265

2021-2022 Final General Fund Budget

LEA : 112282004 Fannett-Metal SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,936,224
200 Personnel Services - Employee Benefits	1,473,426
300 Purchased Professional and Technical Services	113,300
400 Purchased Property Services	3,626
500 Other Purchased Services	391,377
600 Supplies	119,812
700 Property	12,000
Total Regular Programs - Elementary / Secondary	\$4,049,765
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	359,933
200 Personnel Services - Employee Benefits	299,381
300 Purchased Professional and Technical Services	132,893
500 Other Purchased Services	255,026
600 Supplies	2,200
700 Property	400
Total Special Programs - Elementary / Secondary	\$1,049,833
1300 <u>Vocational Education</u>	
500 Other Purchased Services	147,179
Total Vocational Education	\$147,179
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,550
200 Personnel Services - Employee Benefits	659
500 Other Purchased Services	69,387
Total Other Instructional Programs - Elementary / Secondary	\$71,596
Total Instruction	\$5,318,373
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	97,848
200 Personnel Services - Employee Benefits	95,312
300 Purchased Professional and Technical Services	53,600
500 Other Purchased Services	100
600 Supplies	1,725
Total Support Services - Students	\$248,585
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	90,702
200 Personnel Services - Employee Benefits	79,372
300 Purchased Professional and Technical Services	143,375
400 Purchased Property Services	2,000
500 Other Purchased Services	910
600 Supplies	35,956
700 Property	88,385

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$440,700
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	400,759
200 Personnel Services - Employee Benefits	289,323
300 Purchased Professional and Technical Services	36,550
400 Purchased Property Services	5,814
500 Other Purchased Services	22,235
600 Supplies	24,995
800 Other Objects	9,060
Total Support Services - Administration	\$788,736
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	71,911
200 Personnel Services - Employee Benefits	57,462
300 Purchased Professional and Technical Services	33,250
400 Purchased Property Services	160
600 Supplies	1,700
Total Support Services - Pupil Health	\$164,483
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	95,893
200 Personnel Services - Employee Benefits	68,385
300 Purchased Professional and Technical Services	1,100
500 Other Purchased Services	671
600 Supplies	8,100
800 Other Objects	5,464
Total Support Services - Business	\$179,613
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	136,816
200 Personnel Services - Employee Benefits	120,066
300 Purchased Professional and Technical Services	25,150
400 Purchased Property Services	66,950
500 Other Purchased Services	83,850
600 Supplies	155,900
800 Other Objects	3,265
Total Operation and Maintenance of Plant Services	\$591,997
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	420,420
600 Supplies	4,300
Total Student Transportation Services	\$424,720
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,800
Total Other Support Services	\$2,800
Total Support Services	\$2,841,634
3000 Operation of Non-Instructional Services	

<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	92,242
200 Personnel Services - Employee Benefits	39,291
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	400
500 Other Purchased Services	15,870
600 Supplies	10,655
800 Other Objects	2,300
Total Student Activities	\$174,258
Total Operation of Non-Instructional Services	\$174,258
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	111,000
700 Property	457,000
Total Facilities Acquisition, Construction and Improvement Services	\$568,000
Total Facilities Acquisition, Construction and Improvement Services	\$568,000
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	79,000
Total Interfund Transfers - Out	\$79,000
Total Other Expenditures and Financing Uses	\$79,000
TOTAL EXPENDITURES	\$8,981,265

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	3,245,000	3,200,000
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	952,000	960,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	9,000	8,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	57,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,381,000	\$4,335,500

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 **\$4,381,000** **\$4,335,500**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	183,500	184,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$183,500	\$184,000
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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

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$183,500	\$184,000

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	\$183,500	\$184,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	8,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,940,000
0840 Assigned Fund Balance	20,000
0850 Unassigned Fund Balance	982,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,942,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,950,000
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