

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/14/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tammy A Smale

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Contact Person

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Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education, charter schools and out of district student placements.
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 will be used to address unforeseen emergency expenses and mitigate future tax increases.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,328,161
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,328,161</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	56,237,959
7000 Revenue from State Sources	41,402,700
8000 Revenue from Federal Sources	1,510,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,150,659</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$106,478,820</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,955,029
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	6,500
6150 Current Act 511 Taxes - Proportional Assessments	3,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,140,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	76,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	128,000
6920 Contributions and Donations from Private Sources	57,500
6940 Tuition from Patrons	131,000
6970 Services Provided Other Funds	400,000
6990 Refunds and Other Miscellaneous Revenue	128,330
REVENUE FROM LOCAL SOURCES	\$56,237,959
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	22,657,000
7112 Basic Education Funding-Social Security	1,969,700
7160 Tuition for Orphans Subsidy	350,000
7271 Special Education funds for School-Aged Pupils	3,601,000
7311 Pupil Transportation Subsidy	2,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7505 Ready to Learn Block Grant	1,021,000
7820 State Share of Retirement Contributions	8,999,000
REVENUE FROM STATE SOURCES	\$41,402,700
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	780,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	200,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,510,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,150,659

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,955,029	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$48,955,029	
Approx. Tax Levy for Tax Rate Calculation:	\$53,796,735	
	Monroe	Total

2020-21 Data		
a. Assessed Value	\$2,258,924,833	\$2,258,924,833
b. Real Estate Mills	22.9179	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,949,593,820	\$1,949,593,820
d. Assessed Value	\$2,257,085,693	\$2,257,085,693
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$51,769,813	\$51,769,813
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$51,769,813	\$51,769,813
(f Total * g)		
i. Base Mills Subject to Index	22.9179	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$53,796,735	\$53,796,735
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	23.8346	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,796,735	\$53,796,735
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,796,735
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,955,029
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,955,029	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$48,955,029	
Approx. Tax Levy for Tax Rate Calculation:	\$53,796,735	
	Monroe	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.8575	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,848,422	\$53,848,422
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,955,029
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$48,955,029
Approx. Tax Levy for Tax Rate Calculation:	\$53,796,735
	Monroe

Total

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

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>
Monroe	2,257,085,693	23.8346	53,796,735			91.00000%	
Totals:	2,257,085,693		53,796,735	0 =	53,796,735 X	91.00000% =	48,955,029

	<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	0.500%	0.000%	3,000,000	3,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	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 3,500,000 3,500,000

Total Act 511, Current Taxes 3,500,000

Act 511 Tax Limit -->	1,949,593,820 X	12	23,395,126
	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> Monroe	22.9179	23.8346	4.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,087,203
1200 Special Programs - Elementary / Secondary	16,534,868
1300 Vocational Education	3,843,920
1400 Other Instructional Programs - Elementary / Secondary	587,280
1500 Nonpublic School Programs	8,140
Total Instruction	\$62,061,411
2000 Support Services	
2100 Support Services - Students	4,411,531
2200 Support Services - Instructional Staff	3,077,989
2300 Support Services - Administration	4,423,438
2400 Support Services - Pupil Health	827,981
2500 Support Services - Business	1,539,630
2600 Operation and Maintenance of Plant Services	10,265,359
2700 Student Transportation Services	7,481,403
2800 Support Services - Central	1,896,597
2900 Other Support Services	30,000
Total Support Services	\$33,953,928
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,047,440
3300 Community Services	12,900
Total Operation of Non-Instructional Services	\$2,060,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,199,560
5200 Interfund Transfers - Out	810,810
5900 Budgetary Reserve	2,768,000
Total Other Expenditures and Financing Uses	\$4,778,370
Total Estimated Expenditures and Other Financing Uses	\$102,854,049

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	21,750,512
200 Personnel Services - Employee Benefits	14,197,107
300 Purchased Professional and Technical Services	1,007,000
400 Purchased Property Services	225,150
500 Other Purchased Services	3,257,600
600 Supplies	587,052
700 Property	50,532
800 Other Objects	12,250
Total Regular Programs - Elementary / Secondary	\$41,087,203
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,699,980
200 Personnel Services - Employee Benefits	5,042,188
300 Purchased Professional and Technical Services	3,703,250
500 Other Purchased Services	1,080,450
600 Supplies	9,000
Total Special Programs - Elementary / Secondary	\$16,534,868
1300 Vocational Education	
100 Personnel Services - Salaries	956,356
200 Personnel Services - Employee Benefits	642,404
400 Purchased Property Services	1,800
500 Other Purchased Services	2,202,300
600 Supplies	39,860
700 Property	1,000
800 Other Objects	200
Total Vocational Education	\$3,843,920
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	34,111
200 Personnel Services - Employee Benefits	24,319
300 Purchased Professional and Technical Services	526,000
500 Other Purchased Services	2,550
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$587,280
1500 Nonpublic School Programs	
500 Other Purchased Services	8,140
Total Nonpublic School Programs	\$8,140
Total Instruction	\$62,061,411
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,602,252
200 Personnel Services - Employee Benefits	1,763,844
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	2,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,300
600 Supplies	19,540
800 Other Objects	1,595
Total Support Services - Students	\$4,411,531
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,388,597
200 Personnel Services - Employee Benefits	1,135,440
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	16,150
500 Other Purchased Services	23,168
600 Supplies	455,778
700 Property	18,500
800 Other Objects	10,356
Total Support Services - Instructional Staff	\$3,077,989
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,979,723
200 Personnel Services - Employee Benefits	1,418,784
300 Purchased Professional and Technical Services	370,100
400 Purchased Property Services	11,140
500 Other Purchased Services	217,750
600 Supplies	73,091
700 Property	18,000
800 Other Objects	334,850
Total Support Services - Administration	\$4,423,438
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	430,370
200 Personnel Services - Employee Benefits	370,545
300 Purchased Professional and Technical Services	10,600
400 Purchased Property Services	420
500 Other Purchased Services	2,600
600 Supplies	13,446
Total Support Services - Pupil Health	\$827,981
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	530,624
200 Personnel Services - Employee Benefits	416,058
300 Purchased Professional and Technical Services	86,438
400 Purchased Property Services	462,100
500 Other Purchased Services	6,960
600 Supplies	29,350
700 Property	6,000
800 Other Objects	2,100
Total Support Services - Business	\$1,539,630
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,742,442
200 Personnel Services - Employee Benefits	2,949,377

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	631,000
400 Purchased Property Services	497,500
500 Other Purchased Services	469,800
600 Supplies	1,775,340
700 Property	185,000
800 Other Objects	14,900
Total Operation and Maintenance of Plant Services	\$10,265,359
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	57,883
200 Personnel Services - Employee Benefits	40,445
400 Purchased Property Services	5,000
500 Other Purchased Services	7,378,075
Total Student Transportation Services	\$7,481,403
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	536,101
200 Personnel Services - Employee Benefits	377,677
300 Purchased Professional and Technical Services	309,500
400 Purchased Property Services	365,650
500 Other Purchased Services	68,224
600 Supplies	132,150
700 Property	101,184
800 Other Objects	6,111
Total Support Services - Central	\$1,896,597
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$33,953,928
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,019,619
200 Personnel Services - Employee Benefits	504,471
300 Purchased Professional and Technical Services	67,300
400 Purchased Property Services	23,000
500 Other Purchased Services	291,900
600 Supplies	103,800
700 Property	20,000
800 Other Objects	17,350
Total Student Activities	\$2,047,440
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,900
600 Supplies	11,000
Total Community Services	\$12,900
Total Operation of Non-Instructional Services	\$2,060,340

<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	384,560
900 Other Uses of Funds	815,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,199,560
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	810,810
Total Interfund Transfers - Out	\$810,810
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,768,000
Total Budgetary Reserve	\$2,768,000
Total Other Expenditures and Financing Uses	\$4,778,370
TOTAL EXPENDITURES	\$102,854,049

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	16,879,000	13,175,377
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,195,000	3,000,000
Other Capital Projects Fund	4,800,000	
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	\$24,874,000	\$16,175,377

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	\$24,874,000	\$16,175,377
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	10,588,000	9,773,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,400,000	3,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	25,969,000	26,239,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$38,957,000	\$39,212,000
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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- 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	\$38,957,000	\$39,212,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	13,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	800,000	
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	\$13,800,000	\$12,000,000
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TOTAL INDEBTEDNESS	\$52,757,000	\$51,212,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,624,771
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,624,771
5900 Budgetary Reserve	2,768,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,392,771