


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2021



President of the Board - Original Signature Required

Date 7/13/2021



Secretary of the Board - Original Signature Required

Date 7/13/2021



Chief School Administrator - Original Signature Required

Date 13 July 2021

Jeff Cuff

(610)284-8038

Extn :

Contact Person

Telephone

Extension

jcuff@wpsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : William Penn SD	COUNTY : Delaware	AUN : 125239652
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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	\$103848928
Ending Unassigned Fund Balance	\$3742887
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.60%

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 13 July 2021
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DUE DATE: AUGUST 15, 2021

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

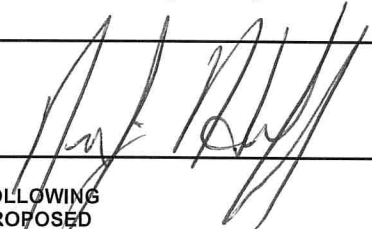
24 PS 6-687(a)(1)

(03/2006)

School District Name : William Penn SD	County : Delaware	AUN Number : 125239652
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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 05/24/2021
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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.	WPSD will maintain the existing fund balance to offset any future expenses that may arise post-pandemic.

<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	3,742,887
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,742,887</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	50,161,592
7000 Revenue from State Sources	47,864,674
8000 Revenue from Federal Sources	4,000,355
9000 Other Financing Sources	1,822,307
Total Estimated Revenues And Other Financing Sources	<u>\$103,848,928</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$107,591,815</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,431,578
6113 Public Utility Realty Taxes	55,000
6150 Current Act 511 Taxes - Proportional Assessments	425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,100,000
6500 Earnings on Investments	35,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	20,014
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$50,161,592
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	25,432,024
7160 Tuition for Orphans Subsidy	850,000
7271 Special Education funds for School-Aged Pupils	5,028,315
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	700,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	3,404,335
7810 State Share of Social Security and Medicare Taxes	1,750,000
7820 State Share of Retirement Contributions	8,700,000
REVENUE FROM STATE SOURCES	\$47,864,674
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	950,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,232,328
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	276,092
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	44,949
8517 NCLB, Title IV - 21st Century Schools	171,986
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
REVENUE FROM FEDERAL SOURCES	\$4,000,355

Amount

OTHER FINANCING SOURCES

9800 Intrafund Transfers In 1,822,307

OTHER FINANCING SOURCES \$1,822,307

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 103,848,928

Act 1 Index (current): 4.5% | Act 1 Index (prior): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$45,431,578
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,335</u>
Total Approx. Tax Revenue:	\$48,835,913
Approx. Tax Levy for Tax Rate Calculation:	\$52,907,207

Delaware

Total

2020-21 Data		
a. Assessed Value	\$1,123,268,223	\$1,123,268,223
b. Real Estate Mills	47.1000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,422,609,552	\$1,422,609,552
d. Assessed Value	\$1,877,473,635	\$1,877,473,635
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$52,905,933	\$52,905,933
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$52,905,933	\$52,905,933
(f Total * g)		
i. Base Mills Subject to Index	28.1793	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.77564%	91.77564%
k. Tax Levy Needed	\$52,907,207	\$52,907,207
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	28.1800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,907,207	\$52,907,207
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,502,872
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,431,578
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5% | Act 1 Index (prior): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,431,578	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,335</u>	
Total Approx. Tax Revenue:	\$48,835,913	
Approx. Tax Levy for Tax Rate Calculation:	\$52,907,207	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.2501	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,916,292	\$54,916,292
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	\$16,643.00	
Number of Homestead/Farmstead Properties	7262	7262
Median Assessed Value of Homestead Properties		\$125,300

Act 1 Index (current): 4.5% | Act 1 Index (prior): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,431,578
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,335</u>
Total Approx. Tax Revenue:	\$48,835,913
Approx. Tax Levy for Tax Rate Calculation:	\$52,907,207
	Delaware Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,404,335	Lowering RE Tax Rate	\$0		\$3,404,335
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$3,404,335

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>
Delaware	1,877,473,635	28.1800	52,907,207			91.77564%	
Totals:	1,877,473,635		52,907,207	3,404,335	49,502,872	91.77564%	45,431,578

	<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
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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000
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			850,000
Total Act 511, Current Taxes			425,000
Act 511 Tax Limit -->		1,422,609,552	12
		Market Value	Mills
			17,071,315
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Delaware	28.1793	28.1800	0.01%	Yes	3.8%			
	<u>Current Act 511 Taxes-- Proportional Assessments</u>								
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,153,226
1200 Special Programs - Elementary / Secondary	20,388,054
1300 Vocational Education	1,668,528
1400 Other Instructional Programs - Elementary / Secondary	244,411
1700 Higher Education Programs for Secondary Students	422,136
Total Instruction	\$65,876,355
2000 Support Services	
2100 Support Services - Students	4,315,725
2200 Support Services - Instructional Staff	3,146,462
2300 Support Services - Administration	7,676,233
2400 Support Services - Pupil Health	1,360,043
2500 Support Services - Business	1,141,719
2600 Operation and Maintenance of Plant Services	6,446,749
2700 Student Transportation Services	6,470,205
2800 Support Services - Central	1,510,002
2900 Other Support Services	34,440
Total Support Services	\$32,101,578
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,379,369
3300 Community Services	200,000
Total Operation of Non-Instructional Services	\$1,579,369
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,991,626
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$4,291,626
Total Estimated Expenditures and Other Financing Uses	\$103,848,928

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,600,414
200 Personnel Services - Employee Benefits	11,890,412
300 Purchased Professional and Technical Services	98,607
400 Purchased Property Services	249,623
500 Other Purchased Services	6,530,263
600 Supplies	1,676,446
700 Property	107,461
Total Regular Programs - Elementary / Secondary	\$43,153,226
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,732,481
200 Personnel Services - Employee Benefits	3,484,547
300 Purchased Professional and Technical Services	4,039,206
500 Other Purchased Services	5,007,860
600 Supplies	121,312
700 Property	2,648
Total Special Programs - Elementary / Secondary	\$20,388,054
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	315,470
200 Personnel Services - Employee Benefits	258,122
500 Other Purchased Services	1,094,936
Total Vocational Education	\$1,668,528
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	73,069
200 Personnel Services - Employee Benefits	48,699
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	75,000
600 Supplies	7,643
Total Other Instructional Programs - Elementary / Secondary	\$244,411
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	394,136
600 Supplies	28,000
Total Higher Education Programs for Secondary Students	\$422,136
Total Instruction	\$65,876,355
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,562,065
200 Personnel Services - Employee Benefits	1,569,794
300 Purchased Professional and Technical Services	108,800
500 Other Purchased Services	48,111
600 Supplies	18,066
700 Property	8,454
800 Other Objects	435

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,315,725
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,066,046
200 Personnel Services - Employee Benefits	818,140
300 Purchased Professional and Technical Services	681,980
400 Purchased Property Services	35,345
500 Other Purchased Services	2,500
600 Supplies	202,603
700 Property	339,848
Total Support Services - Instructional Staff	\$3,146,462
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,221,603
200 Personnel Services - Employee Benefits	2,695,025
300 Purchased Professional and Technical Services	338,385
400 Purchased Property Services	1,058
500 Other Purchased Services	124,250
600 Supplies	201,180
700 Property	66,532
800 Other Objects	28,200
Total Support Services - Administration	\$7,676,233
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	732,736
200 Personnel Services - Employee Benefits	583,642
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	3,107
600 Supplies	10,233
700 Property	4,325
Total Support Services - Pupil Health	\$1,360,043
2500 Support Services - Business	
100 Personnel Services - Salaries	574,035
200 Personnel Services - Employee Benefits	428,522
300 Purchased Professional and Technical Services	56,112
400 Purchased Property Services	25,000
500 Other Purchased Services	36,100
600 Supplies	14,000
700 Property	4,750
800 Other Objects	3,200
Total Support Services - Business	\$1,141,719
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	85,000
200 Personnel Services - Employee Benefits	215
300 Purchased Professional and Technical Services	3,885,297
400 Purchased Property Services	1,527,472
500 Other Purchased Services	479,645
600 Supplies	418,275

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<u>Description</u>	<u>Amount</u>
700 Property	36,845
800 Other Objects	14,000
Total Operation and Maintenance of Plant Services	\$6,446,749
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	5,380,847
400 Purchased Property Services	15,347
500 Other Purchased Services	565,876
600 Supplies	502,985
700 Property	5,150
Total Student Transportation Services	\$6,470,205
2800 Support Services - Central	
100 Personnel Services - Salaries	73,929
200 Personnel Services - Employee Benefits	69,173
300 Purchased Professional and Technical Services	1,032,000
400 Purchased Property Services	3,500
500 Other Purchased Services	15,000
600 Supplies	15,000
700 Property	295,000
800 Other Objects	6,400
Total Support Services - Central	\$1,510,002
2900 Other Support Services	
500 Other Purchased Services	34,440
Total Other Support Services	\$34,440
Total Support Services	\$32,101,578
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	790,199
200 Personnel Services - Employee Benefits	217,670
500 Other Purchased Services	75,000
600 Supplies	17,000
800 Other Objects	279,500
Total Student Activities	\$1,379,369
3300 Community Services	
300 Purchased Professional and Technical Services	200,000
Total Community Services	\$200,000
Total Operation of Non-Instructional Services	\$1,579,369
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,275,431
900 Other Uses of Funds	2,716,195
Total Debt Service / Other Expenditures and Financing Uses	\$3,991,626
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$4,291,626
TOTAL EXPENDITURES	\$103,848,928

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	750,000	750,000
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		
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	\$750,000	\$750,000

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 **\$750,000** **\$750,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	3,048,884	3,286,550
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 General Fund	\$3,048,884	\$3,286,550
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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	\$3,048,884	\$3,286,550

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	\$3,048,884	\$3,286,550
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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	3,742,887
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,742,887

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,742,887
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