

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval


Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required5.24.21

Date

Secretary of the Board - Original Signature Required5-24-21

Date

Chief School Administrator - Original Signature Required5/26/21

Date

Aaron O'Toole

(814)835-5316

Extn :

Contact Person

Telephone

Extension

otoole@mtsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millcreek Township SD	COUNTY : Erie	AUN : 105257602
--	------------------	--------------------

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.

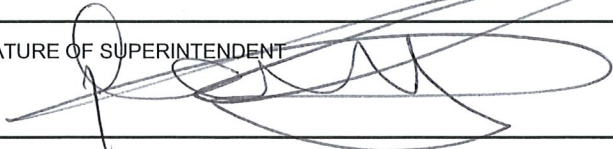
Total Budgeted Expenditures	\$107240949
Ending Unassigned Fund Balance	\$7525814
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.01%

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 5/24/2021
--	-------------------

DUE DATE: AUGUST 15, 2021

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

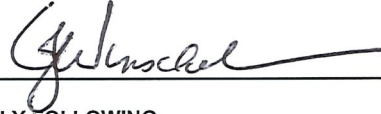
24 PS 6-687(a)(1)

(03/2006)

School District Name : Millcreek Township SD	County : Erie	AUN Number : 105257602
--	-------------------------	----------------------------------

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 5.24.21
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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.	
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.	Our Board Policy states we must maintain an 8% Unassigned Fund Balance. This is a reserve for unforeseen expenditures or loss of revenue.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This balance is committed to maintaining extracurricular facilities. The funds are committed through participation fees, gate receipts, a portion of investment income and advertising revenue by a prior board motion.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These funds are assigned to balance future budgets or cover unexpected budget shortfalls.

<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	465,557	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,452,626	
0840 Assigned Fund Balance	7,663,177	
0850 Unassigned Fund Balance	7,859,696	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$16,975,499</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	69,364,571	
7000 Revenue from State Sources	32,895,366	
8000 Revenue from Federal Sources	4,866,327	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$107,141,264</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$124,116,763</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	55,269,947
6112 Interim Real Estate Taxes	80,000
6113 Public Utility Realty Taxes	61,000
6114 Payments in Lieu of Current Taxes - State / Local	443,624
6140 Current Act 511 Taxes - Flat Rate Assessments	127,000
6150 Current Act 511 Taxes - Proportional Assessments	8,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	180,000
6700 Revenues from LEA Activities	258,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,351,000
6910 Rentals	15,000
6940 Tuition from Patrons	1,600,000
6970 Services Provided Other Funds	110,000
6990 Refunds and Other Miscellaneous Revenue	119,000
REVENUE FROM LOCAL SOURCES	\$69,364,571
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,897,027
7112 Basic Education Funding-Social Security	1,777,950
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	3,746,977
7311 Pupil Transportation Subsidy	1,616,272
7312 Nonpublic and Charter School Pupil Transportation Subsidy	257,180
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	576,590
7330 Health Services (Medical, Dental, Nurse, Act 25)	152,000
7340 State Property Tax Reduction Allocation	937,737
7505 Ready to Learn Block Grant	753,736
7820 State Share of Retirement Contributions	8,099,897
REVENUE FROM STATE SOURCES	\$32,895,366
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,302,386
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	213,495
8517 NCLB, Title IV - 21st Century Schools	97,418
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,591,528
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	625,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,500
REVENUE FROM FEDERAL SOURCES	\$4,866,327
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	\$15,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	107,141,264

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$55,269,947

Amount of Tax Relief for Homestead Exclusions \$937,737

Total Approx. Tax Revenue: \$56,207,684

Approx. Tax Levy for Tax Rate Calculation: \$58,661,631

Erie

Total

2020-21 Data		
a. Assessed Value	\$3,965,000,000	\$3,965,000,000
b. Real Estate Mills	14.5003	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$3,712,482,805	\$3,712,482,805
d. Assessed Value	\$3,974,015,245	\$3,974,015,245
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$57,493,690	\$57,493,690
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2020-21 Tax Levy	\$57,493,690	\$57,493,690
(f Total * g)		
i. Base Mills Subject to Index	14.5003	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.74882%	95.74882%
k. Tax Levy Needed	\$58,661,631	\$58,661,631
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	14.7613	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$58,661,631	\$58,661,631
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,723,894
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$55,269,947
(n * Est. Pct. Collection)		

AUN: 105257602 Millcreek Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/6/2021 11:11:32 PM

Page - 2 of 3

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$55,269,947

Amount of Tax Relief for Homestead Exclusions \$937,737

Total Approx. Tax Revenue: \$56,207,684

Approx. Tax Levy for Tax Rate Calculation: \$58,661,631

Erie

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.0223	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$59,698,849	\$59,698,849
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	\$4,644.77	
Number of Homestead/Farmstead Properties	13680	13680
Median Assessed Value of Homestead Properties		\$142,760

AUN: 105257602 Millcreek Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/6/2021 11:11:32 PM

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$55,269,947
Amount of Tax Relief for Homestead Exclusions	<u>\$937,737</u>
Total Approx. Tax Revenue:	\$56,207,684
Approx. Tax Levy for Tax Rate Calculation:	\$58,661,631
	Erie

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$937,737	Lowering RE Tax Rate	\$0	\$937,737
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$937,737

CODE6111 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>
Erie	3,974,015,245	14.7613	58,661,631			95.74882%	
Totals:	3,974,015,245		58,661,631	- 937,737 =	57,723,894 X	95.74882% =	55,269,947

	<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	\$5.00	\$0.00	125,000
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	\$125.00	\$0.00	2,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes -- Flat Rate Assessments			127,000
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%	7,450,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000
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			8,350,000
Total Act 511, Current Taxes			8,477,000
Act 511 Tax Limit -->	3,712,482,805 X	12	44,549,794
	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>									
	Erie	14.5003	14.7613	1.80%	Yes	3.6%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$125.00	\$125.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
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%				

LEA : 105257602 Millcreek Township SD

Printed 5/6/2021 11:11:36 PM

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,874,133
1200 Special Programs - Elementary / Secondary	15,282,292
1300 Vocational Education	3,645,288
1400 Other Instructional Programs - Elementary / Secondary	787,103
1500 Nonpublic School Programs	131,409
1600 Adult Education Programs	15,000
Total Instruction	\$63,735,225
2000 Support Services	
2100 Support Services - Students	4,350,713
2200 Support Services - Instructional Staff	2,783,122
2300 Support Services - Administration	6,758,046
2400 Support Services - Pupil Health	1,478,499
2500 Support Services - Business	1,103,229
2600 Operation and Maintenance of Plant Services	9,327,969
2700 Student Transportation Services	5,441,256
2800 Support Services - Central	1,768,767
2900 Other Support Services	210,000
Total Support Services	\$33,221,601
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,930,432
3300 Community Services	10,934
Total Operation of Non-Instructional Services	\$1,941,366
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,842,757
5200 Interfund Transfers - Out	500,000
Total Other Expenditures and Financing Uses	\$8,342,757
Total Estimated Expenditures and Other Financing Uses	\$107,240,949

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,889,931
200 Personnel Services - Employee Benefits	16,413,046
300 Purchased Professional and Technical Services	593,084
400 Purchased Property Services	73,600
500 Other Purchased Services	2,294,333
600 Supplies	444,502
700 Property	30,133
800 Other Objects	135,504
Total Regular Programs - Elementary / Secondary	\$43,874,133
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,916,744
200 Personnel Services - Employee Benefits	5,112,390
300 Purchased Professional and Technical Services	1,393,110
400 Purchased Property Services	1,250
500 Other Purchased Services	1,672,610
600 Supplies	168,683
700 Property	2,000
800 Other Objects	15,505
Total Special Programs - Elementary / Secondary	\$15,282,292
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,567,854
200 Personnel Services - Employee Benefits	1,022,305
300 Purchased Professional and Technical Services	18,033
400 Purchased Property Services	9,680
500 Other Purchased Services	834,477
600 Supplies	131,889
700 Property	60,350
800 Other Objects	700
Total Vocational Education	\$3,645,288
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	273,226
200 Personnel Services - Employee Benefits	125,630
500 Other Purchased Services	382,720
600 Supplies	4,182
800 Other Objects	1,345
Total Other Instructional Programs - Elementary / Secondary	\$787,103
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	131,409
Total Nonpublic School Programs	\$131,409
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	15,000

<u>Description</u>	<u>Amount</u>
Total Adult Education Programs	\$15,000
Total Instruction	\$63,735,225
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,445,120
200 Personnel Services - Employee Benefits	1,668,637
300 Purchased Professional and Technical Services	14,200
400 Purchased Property Services	4,000
500 Other Purchased Services	12,299
600 Supplies	204,067
800 Other Objects	2,390
Total Support Services - Students	\$4,350,713
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	980,740
200 Personnel Services - Employee Benefits	886,634
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	451,000
500 Other Purchased Services	22,105
600 Supplies	401,608
700 Property	13,880
800 Other Objects	2,155
Total Support Services - Instructional Staff	\$2,783,122
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,610,741
200 Personnel Services - Employee Benefits	2,384,379
300 Purchased Professional and Technical Services	529,000
400 Purchased Property Services	27,500
500 Other Purchased Services	89,657
600 Supplies	83,041
800 Other Objects	33,728
Total Support Services - Administration	\$6,758,046
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	815,630
200 Personnel Services - Employee Benefits	617,259
300 Purchased Professional and Technical Services	18,300
400 Purchased Property Services	700
500 Other Purchased Services	3,960
600 Supplies	22,500
800 Other Objects	150
Total Support Services - Pupil Health	\$1,478,499
2500 Support Services - Business	
100 Personnel Services - Salaries	530,031
200 Personnel Services - Employee Benefits	339,430

LEA : 105257602 Millcreek Township SD

Printed 5/6/2021 11:11:37 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	58,500
400 Purchased Property Services	32,000
500 Other Purchased Services	15,418
600 Supplies	107,850
700 Property	4,000
800 Other Objects	16,000
Total Support Services - Business	\$1,103,229
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,884,466
200 Personnel Services - Employee Benefits	2,527,098
300 Purchased Professional and Technical Services	226,000
400 Purchased Property Services	389,037
500 Other Purchased Services	240,261
600 Supplies	1,940,107
700 Property	119,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$9,327,969
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	83,421
200 Personnel Services - Employee Benefits	44,930
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	5,000
500 Other Purchased Services	4,961,580
600 Supplies	338,000
800 Other Objects	825
Total Student Transportation Services	\$5,441,256
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	648,015
200 Personnel Services - Employee Benefits	409,103
300 Purchased Professional and Technical Services	51,367
400 Purchased Property Services	301,000
500 Other Purchased Services	177,982
600 Supplies	179,800
800 Other Objects	1,500
Total Support Services - Central	\$1,768,767
2900 <u>Other Support Services</u>	
500 Other Purchased Services	210,000
Total Other Support Services	\$210,000
Total Support Services	\$33,221,601
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	820,271
200 Personnel Services - Employee Benefits	296,460
300 Purchased Professional and Technical Services	84,300

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	31,120
500 Other Purchased Services	332,277
600 Supplies	228,591
700 Property	44,288
800 Other Objects	93,125
Total Student Activities	\$1,930,432
3300 Community Services	
600 Supplies	10,934
Total Community Services	\$10,934
Total Operation of Non-Instructional Services	\$1,941,366
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,597,080
900 Other Uses of Funds	5,245,677
Total Debt Service / Other Expenditures and Financing Uses	\$7,842,757
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
Total Other Expenditures and Financing Uses	\$8,342,757
TOTAL EXPENDITURES	\$107,240,949

Cash and Short-Term Investments**06/30/2021 Estimate****06/30/2022 Projection**

General Fund	24,921,409	24,700,000
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	7,000,000	7,000,000
Other Capital Projects Fund	39,700,000	15,900,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	470,000	530,000
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**\$72,091,409****\$48,130,000****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

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$72,091,409	\$48,130,000

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection****General Fund**

0510 Bonds Payable	87,004,156	79,465,022
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	368,425	200,000
0540 Accumulated Compensated Absences	3,500,000	3,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,000,000	16,200,000
0599 Other Noncurrent Liabilities	143,800,000	143,000,000

Total General Fund**\$250,672,581****\$242,365,022****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**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**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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness06/30/2021 Estimate06/30/2022 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 Indebtedness06/30/2021 Estimate06/30/2022 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	\$250,672,581	\$242,365,022

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	15,600,000	16,000,000
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	3,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
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	\$18,850,000	\$20,250,000
TOTAL INDEBTEDNESS	\$269,522,581	\$262,615,022

Account Description	Amounts
0810 Nonspendable Fund Balance	465,557
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,800,000
0840 Assigned Fund Balance	7,550,000
0850 Unassigned Fund Balance	7,525,814
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,875,814

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,341,371
---	--------------