

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2021


President of the Board - Original Signature Required

06/22/2021
Date


Secretary of the Board - Original Signature Required

06/22/2021
Date


Chief School Administrator - Original Signature Required

06/22/2021
Date

Joshua Latore
Contact Person

(724)656-8866 Extn :6200
Telephone Extension

latore@wilmington.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 : Wilmington Area SD	COUNTY : Lawrence	AUN : 104378003
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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%

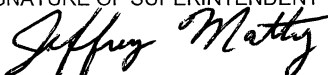
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$21270509
Ending Unassigned Fund Balance	\$1583037
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.44%

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 07/19/2021
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2020
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wilmington Area SD	County : Lawrence	AUN Number : 104378003
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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 <i>May 18, 2021</i>
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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.	The ending, unassigned fund balance, has been used to balance the budget and minimize future tax increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is assigned for capital projects and future health care and PSERS costs.

<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	1,775,436
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,707,785
0850 Unassigned Fund Balance	1,625,574
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,333,359</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,809,117
7000 Revenue from State Sources	10,543,003
8000 Revenue from Federal Sources	1,211,990
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,564,110</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,897,469</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,886,788
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	24,402
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	985,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	342,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	195,000
6910 Rentals	12,500
6940 Tuition from Patrons	126,538
6990 Refunds and Other Miscellaneous Revenue	85,889
REVENUE FROM LOCAL SOURCES	\$8,809,117
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,805,494
7112 Basic Education Funding-Social Security	340,352
7160 Tuition for Orphans Subsidy	33,600
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	1,066,795
7311 Pupil Transportation Subsidy	960,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	159,633
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	380,339
7505 Ready to Learn Block Grant	219,259
7820 State Share of Retirement Contributions	1,524,531
REVENUE FROM STATE SOURCES	\$10,543,003
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	504,514
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,330
8517 NCLB, Title IV - 21st Century Schools	39,774
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	96,372

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	515,000
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REVENUE FROM FEDERAL SOURCES	\$1,211,990
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,564,110
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Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$6,887,100

Amount of Tax Relief for Homestead Exclusions

\$380,339

Total Approx. Tax Revenue:

\$7,267,439

Approx. Tax Levy for Tax Rate Calculation:

\$7,785,823

Lawrence

Mercer

Total

2020-21 Data			
a. Assessed Value	\$430,940,106	\$15,054,450	\$445,994,556
b. Real Estate Mills	15.7480	65.3450	

I. 2021-22 Data			
c. 2019 STEB Market Value	\$504,048,883	\$73,473,508	\$577,522,391
d. Assessed Value	\$431,481,208	\$15,058,550	\$446,539,758
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2020-21 Calculations			
f. 2020-21 Tax Levy	\$6,786,445	\$983,733	\$7,770,178
(a * b)			

2021-22 Calculations			
II. g. Percent of Total Market Value	87.27781%	12.72219%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$6,781,641	\$988,537	\$7,770,178
(f Total * g)			
i. Base Mills Subject to Index	15.7480	65.6641	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
k. Tax Levy Needed	\$6,795,296	\$990,527	\$7,785,823
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	15.7480	65.7780	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$6,794,966	\$990,521	\$7,785,487
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,405,148
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,886,788
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

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Amount of Tax Relief for Homestead Exclusions

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Total Approx. Tax Revenue:

\$7,267,439

Approx. Tax Levy for Tax Rate Calculation:

\$7,785,823

Lawrence

Mercer

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.3464	68.1593	
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)	\$7,053,164	\$1,026,380	\$8,079,544
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	\$9,973.00	\$2,388.00	
Number of Homestead/Farmstead Properties	2082	362	2444
Median Assessed Value of Homestead Properties			\$102,900

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$6,887,100

Amount of Tax Relief for Homestead Exclusions

\$380,339

Total Approx. Tax Revenue:

\$7,267,439

Approx. Tax Levy for Tax Rate Calculation:

\$7,785,823

Lawrence

Mercer

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$380,339	Lowering RE Tax Rate	\$0	\$380,339
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$380,339

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>
Lawrence	431,481,208	15.7480	6,794,966			93.00000%	
Mercer	15,058,550	65.7780	990,521			93.00000%	
Totals:	446,539,758		7,785,487	380,339	7,405,148	93.00000%	6,886,788

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	30,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	28,000
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	\$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			58,000
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%	915,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000
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			985,000
Total Act 511, Current Taxes			1,043,000
Act 511 Tax Limit -->		577,522,391 X	12
		Market Value	Mills
			6,930,269
			(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>									
	Lawrence	15.7480	15.7480	0.00%	Yes	3.8%				
	Mercer	65.6641	65.7780	0.18%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,423,741
1200 Special Programs - Elementary / Secondary	3,311,101
1300 Vocational Education	413,726
1400 Other Instructional Programs - Elementary / Secondary	9,250
Total Instruction	\$12,157,818
2000 Support Services	
2100 Support Services - Students	661,316
2200 Support Services - Instructional Staff	594,171
2300 Support Services - Administration	1,524,813
2400 Support Services - Pupil Health	266,984
2500 Support Services - Business	322,915
2600 Operation and Maintenance of Plant Services	1,638,373
2700 Student Transportation Services	1,608,400
2800 Support Services - Central	478,833
2900 Other Support Services	18,000
Total Support Services	\$7,113,805
3000 Operation of Non-Instructional Services	
3200 Student Activities	575,667
Total Operation of Non-Instructional Services	\$575,667
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	28,600
Total Facilities Acquisition, Construction and Improvement Services	\$28,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,394,619
Total Other Expenditures and Financing Uses	\$1,394,619
Total Estimated Expenditures and Other Financing Uses	\$21,270,509

2021-2022 Final General Fund Budget

LEA : 104378003 Wilmington Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,624,312
200 Personnel Services - Employee Benefits	3,111,073
300 Purchased Professional and Technical Services	114,069
400 Purchased Property Services	29,656
500 Other Purchased Services	247,843
600 Supplies	192,491
700 Property	104,297
Total Regular Programs - Elementary / Secondary	\$8,423,741
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,349,321
200 Personnel Services - Employee Benefits	944,571
300 Purchased Professional and Technical Services	560,770
400 Purchased Property Services	5,001
500 Other Purchased Services	430,413
600 Supplies	21,025
Total Special Programs - Elementary / Secondary	\$3,311,101
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	103,738
200 Personnel Services - Employee Benefits	69,469
300 Purchased Professional and Technical Services	1,995
400 Purchased Property Services	2,800
500 Other Purchased Services	226,664
600 Supplies	6,860
800 Other Objects	2,200
Total Vocational Education	\$413,726
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,150
500 Other Purchased Services	2,100
Total Other Instructional Programs - Elementary / Secondary	\$9,250
Total Instruction	\$12,157,818
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	425,549
200 Personnel Services - Employee Benefits	215,351
300 Purchased Professional and Technical Services	3,200
500 Other Purchased Services	2,650
600 Supplies	13,566
700 Property	1,000
Total Support Services - Students	\$661,316
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	367,864

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	214,467
300 Purchased Professional and Technical Services	1,896
500 Other Purchased Services	100
600 Supplies	8,844
700 Property	1,000
Total Support Services - Instructional Staff	\$594,171
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	824,650
200 Personnel Services - Employee Benefits	531,675
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	5,500
500 Other Purchased Services	59,088
600 Supplies	21,500
700 Property	2,000
800 Other Objects	15,400
Total Support Services - Administration	\$1,524,813
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	137,776
200 Personnel Services - Employee Benefits	98,104
300 Purchased Professional and Technical Services	6,422
400 Purchased Property Services	750
500 Other Purchased Services	600
600 Supplies	21,107
700 Property	2,225
Total Support Services - Pupil Health	\$266,984
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	158,148
200 Personnel Services - Employee Benefits	106,451
300 Purchased Professional and Technical Services	26,231
500 Other Purchased Services	8,750
600 Supplies	22,035
700 Property	1,000
800 Other Objects	300
Total Support Services - Business	\$322,915
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	616,732
200 Personnel Services - Employee Benefits	440,241
400 Purchased Property Services	428,500
500 Other Purchased Services	56,150
600 Supplies	96,500
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$1,638,373
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,441,505
600 Supplies	166,895

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,608,400
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	85,991
200 Personnel Services - Employee Benefits	61,758
300 Purchased Professional and Technical Services	242,692
400 Purchased Property Services	22,000
500 Other Purchased Services	200
600 Supplies	35,604
700 Property	30,588
Total Support Services - Central	\$478,833
2900 <u>Other Support Services</u>	
500 Other Purchased Services	18,000
Total Other Support Services	\$18,000
Total Support Services	\$7,113,805
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	292,789
200 Personnel Services - Employee Benefits	125,870
300 Purchased Professional and Technical Services	26,360
400 Purchased Property Services	30,177
500 Other Purchased Services	70,455
600 Supplies	30,016
Total Student Activities	\$575,667
Total Operation of Non-Instructional Services	\$575,667
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	28,600
Total Facilities Acquisition, Construction and Improvement Services	\$28,600
Total Facilities Acquisition, Construction and Improvement Services	\$28,600
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	589,619
900 Other Uses of Funds	805,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,394,619
Total Other Expenditures and Financing Uses	\$1,394,619
TOTAL EXPENDITURES	\$21,270,509

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,500,000	1,500,000
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	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	23,000	23,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
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	\$1,623,000	\$1,623,000
TOTAL CASH AND INVESTMENTS	\$1,623,000	\$1,623,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	21,901,347	20,509,228
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	308,156	333,156
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,810,315	5,200,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$27,019,818	\$26,042,384
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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

<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	\$27,019,818	\$26,042,384

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	\$27,019,818	\$26,042,384
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,775,436
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,043,923
0850 Unassigned Fund Balance	1,583,037
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,626,960

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,402,396
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