

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2021



President of the Board - Original Signature Required

6-10-2021

Date



Secretary of the Board - Original Signature Required

06/10/2021

Date



Chief School Administrator - Original Signature Required

6.10.2021

Date

Carl E Mitchell

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cameron County SD	COUNTY : Cameron	AUN : 109122703
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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	\$13210980
Ending Unassigned Fund Balance	\$516342
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.90%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-10-2021
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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 : Cameron County SD	County : Cameron	AUN Number : 109122703
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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 6-10-2021
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$75,741.00 Function 2400, Object 200: \$81,857.00	Amounts are correct. The cost of medical insurance and retirement exceeds the salary of the nurse assistant.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds allocated for contingency purposes only.
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 is 3.88% of total budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed for District OPEB, compensated absences, and fulfillment of a 2017 legal settlement.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned to balance the budget.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	35,055	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	400,000	
0840 Assigned Fund Balance	1,260,155	
0850 Unassigned Fund Balance	761,286	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,421,441</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,862,888	
7000 Revenue from State Sources	8,974,210	
8000 Revenue from Federal Sources	125,092	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,962,190</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$15,383,631</u>

LEA : 109122703 Cameron County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,696,555
6113 Public Utility Realty Taxes	3,650
6114 Payments in Lieu of Current Taxes - State / Local	296,497
6120 Current Per Capita Taxes, Section 679	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	12,000
6150 Current Act 511 Taxes - Proportional Assessments	380,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	299,617
6500 Earnings on Investments	51,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	35,969
6910 Rentals	42,400
6980 Revenue from Community Services Activities	8,200
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$3,862,888
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,788,602
7112 Basic Education Funding-Social Security	211,202
7271 Special Education funds for School-Aged Pupils	823,756
7311 Pupil Transportation Subsidy	375,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	388,844
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,250
7340 State Property Tax Reduction Allocation	432,219
7820 State Share of Retirement Contributions	945,337
REVENUE FROM STATE SOURCES	\$8,974,210
REVENUE FROM FEDERAL SOURCES	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	125,092
REVENUE FROM FEDERAL SOURCES	\$125,092
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,962,190

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,696,555	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,219</u>	
Total Approx. Tax Revenue:	\$3,128,774	
Approx. Tax Levy for Tax Rate Calculation:	\$3,428,391	
	Cameron	Total

2020-21 Data		
a. Assessed Value	\$74,762,150	\$74,762,150
b. Real Estate Mills	44.3300	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$197,252,814	\$197,252,814
d. Assessed Value	\$74,806,693	\$74,806,693
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$3,314,206	\$3,314,206
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$3,314,206	\$3,314,206
(f Total * g)		
i. Base Mills Subject to Index	44.3300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$3,428,391	\$3,428,391
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	45.8300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,428,391	\$3,428,391
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,996,172
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,696,555
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,696,555	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,219</u>	
Total Approx. Tax Revenue:	\$3,128,774	
Approx. Tax Levy for Tax Rate Calculation:	\$3,428,391	
	Cameron	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	46.1918	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,455,456	\$3,455,456
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	\$7,044.00	
Number of Homestead/Farmstead Properties	1348	1348
Median Assessed Value of Homestead Properties		\$18,700

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,696,555
Amount of Tax Relief for Homestead Exclusions	<u>\$432,219</u>
Total Approx. Tax Revenue:	\$3,128,774
Approx. Tax Levy for Tax Rate Calculation:	\$3,428,391
	Cameron
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,219	Lowering RE Tax Rate	\$0	\$432,219
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$432,219

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 109122703 Cameron County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/15/2021 4:11:43 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Cameron	74,806,693	45.8300	3,428,391			90.00000%	
Totals:	74,806,693		3,428,391	- 432,219	= 2,996,172	X 90.00000%	= 2,696,555
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	12,000	12,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						12,000	12,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	340,000	340,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	40,000	40,000
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						380,000	380,000
Total Act 511, Current Taxes							392,000
Act 511 Tax Limit -->				197,252,814		X 12	2,367,034
				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> Cameron	44.3300	45.8300	3.39%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,330,154
1200 Special Programs - Elementary / Secondary	1,349,187
1300 Vocational Education	516,398
1400 Other Instructional Programs - Elementary / Secondary	99,952
Total Instruction	\$7,295,691
2000 Support Services	
2100 Support Services - Students	239,887
2200 Support Services - Instructional Staff	791,634
2300 Support Services - Administration	888,772
2400 Support Services - Pupil Health	171,198
2500 Support Services - Business	293,514
2600 Operation and Maintenance of Plant Services	1,228,362
2700 Student Transportation Services	627,077
2900 Other Support Services	32,536
Total Support Services	\$4,272,980
3000 Operation of Non-Instructional Services	
3200 Student Activities	285,314
3300 Community Services	44,860
Total Operation of Non-Instructional Services	\$330,174
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,237,135
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,312,135
Total Estimated Expenditures and Other Financing Uses	\$13,210,980

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,571,068
200 Personnel Services - Employee Benefits	2,070,659
300 Purchased Professional and Technical Services	62,700
400 Purchased Property Services	4,000
500 Other Purchased Services	447,685
600 Supplies	170,342
700 Property	2,000
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	\$5,330,154
1200 <u>Special Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	949,187
500 Other Purchased Services	400,000
Total Special Programs - Elementary / Secondary	\$1,349,187
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	151,435
200 Personnel Services - Employee Benefits	124,038
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	4,000
500 Other Purchased Services	211,100
600 Supplies	22,600
800 Other Objects	1,025
Total Vocational Education	\$516,398
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	44,379
200 Personnel Services - Employee Benefits	39,873
500 Other Purchased Services	500
800 Other Objects	15,200
Total Other Instructional Programs - Elementary / Secondary	\$99,952
Total Instruction	\$7,295,691
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	140,448
200 Personnel Services - Employee Benefits	94,239
500 Other Purchased Services	500
600 Supplies	3,600
800 Other Objects	1,100
Total Support Services - Students	\$239,887
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	289,630
200 Personnel Services - Employee Benefits	287,429
300 Purchased Professional and Technical Services	19,900
500 Other Purchased Services	5,200

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<u>Description</u>	<u>Amount</u>
600 Supplies	79,975
700 Property	109,300
800 Other Objects	200
Total Support Services - Instructional Staff	\$791,634
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	420,713
200 Personnel Services - Employee Benefits	385,359
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	9,200
600 Supplies	35,850
800 Other Objects	20,650
Total Support Services - Administration	\$888,772
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	75,741
200 Personnel Services - Employee Benefits	81,857
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	750
500 Other Purchased Services	50
600 Supplies	2,000
800 Other Objects	300
Total Support Services - Pupil Health	\$171,198
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	115,584
200 Personnel Services - Employee Benefits	90,330
300 Purchased Professional and Technical Services	45,800
400 Purchased Property Services	22,800
500 Other Purchased Services	15,850
600 Supplies	1,000
800 Other Objects	2,150
Total Support Services - Business	\$293,514
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	442,165
200 Personnel Services - Employee Benefits	379,844
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	198,450
500 Other Purchased Services	98,253
600 Supplies	103,950
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	\$1,228,362
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	600,597
600 Supplies	26,480
Total Student Transportation Services	\$627,077
2900 <u>Other Support Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	32,536
Total Other Support Services	\$32,536
Total Support Services	\$4,272,980
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	124,000
200 Personnel Services - Employee Benefits	54,014
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	5,000
500 Other Purchased Services	26,000
600 Supplies	26,800
800 Other Objects	4,500
Total Student Activities	\$285,314
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	26,820
200 Personnel Services - Employee Benefits	11,690
600 Supplies	6,000
800 Other Objects	350
Total Community Services	\$44,860
Total Operation of Non-Instructional Services	\$330,174
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	167,135
900 Other Uses of Funds	1,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,237,135
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,312,135
TOTAL EXPENDITURES	\$13,210,980

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	3,050,000	2,700,000
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	1,060,000	450,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	59,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	36,800	25,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,210,800	\$3,230,000

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

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<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	\$4,210,800	\$3,230,000

LEA : 109122703 Cameron County SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	6,695,000	5,625,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	153,000	160,000
0550 Authority Lease Obligations	522,625	450,588
0560 Other Post-Employment Benefits (OPEB)	1,855,000	1,785,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,225,625	\$8,020,588
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		

<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 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>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$9,225,625	\$8,020,588

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$9,225,625	\$8,020,588

Account Description	Amounts
0810 Nonspendable Fund Balance	35,055
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,407,519
0840 Assigned Fund Balance	248,790
0850 Unassigned Fund Balance	516,342
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,172,651
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,257,706