

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2021



President of the Board - Original Signature Required

06/23/2021

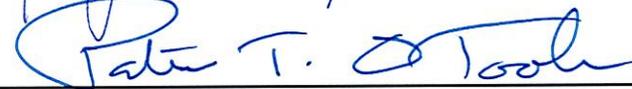
Date



Secretary of the Board - Original Signature Required

06/23/2021

Date



Chief School Administrator - Original Signature Required

06/23/2021

Date

Kermit Houser

Contact Person

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Extn :

Extension

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Email Address

<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 District continues to have a positive fund balance to maintain strong financial stability.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance consists of swaption derivatives and the estimated amount needed if called.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents the amount set aside for rising 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	
0830 Committed Fund Balance	2,106,264
0840 Assigned Fund Balance	4,224,774
0850 Unassigned Fund Balance	14,707,047
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,038,085</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	139,344,070
7000 Revenue from State Sources	38,402,924
8000 Revenue from Federal Sources	4,388,264
9000 Other Financing Sources	125,000
Total Estimated Revenues And Other Financing Sources	<u>\$182,260,258</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$203,298,343</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	116,983,915
6112 Interim Real Estate Taxes	2,400,000
6113 Public Utility Realty Taxes	122,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	180,000
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	17,329,804
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,437,000
6500 Earnings on Investments	104,501
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	5,500
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	49,850
6990 Refunds and Other Miscellaneous Revenue	175,000

REVENUE FROM LOCAL SOURCES \$139,344,070

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,865,939
7112 Basic Education Funding-Social Security	3,156,000
7271 Special Education funds for School-Aged Pupils	3,951,055
7311 Pupil Transportation Subsidy	1,800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,704,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,224,672
7505 Ready to Learn Block Grant	581,758
7820 State Share of Retirement Contributions	14,554,500

REVENUE FROM STATE SOURCES \$38,402,924

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	1,200,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	179,782
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,933
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,000
8517 NCLB, Title IV - 21st Century Schools	13,048
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	635,643

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,295,858
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	950,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000

REVENUE FROM FEDERAL SOURCES \$4,388,264

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	125,000
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OTHER FINANCING SOURCES \$125,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 182,260,258

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$116,983,915	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,224,672</u>	
Total Approx. Tax Revenue:	\$119,208,587	
Approx. Tax Levy for Tax Rate Calculation:	\$120,390,243	
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$6,200,225,345	\$6,200,225,345
b. Real Estate Mills	19.1408	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$5,787,088,939	\$5,787,088,939
d. Assessed Value	\$6,289,718,462	\$6,289,718,462
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$118,677,273	\$118,677,273
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$118,677,273	\$118,677,273
(f Total * g)		
i. Base Mills Subject to Index	19.1408	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$120,390,243	\$120,390,243
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	19.1408	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$120,390,243	\$120,390,243
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$118,165,571
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$116,983,915
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$116,983,915
Amount of Tax Relief for Homestead Exclusions	<u>\$2,224,672</u>
Total Approx. Tax Revenue:	\$119,208,587
Approx. Tax Levy for Tax Rate Calculation:	\$120,390,243

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	19.7150	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$124,001,799	\$124,001,799
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	\$7,393.00	
Number of Homestead/Farmstead Properties	15722	15722
Median Assessed Value of Homestead Properties		\$236,100

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$116,983,915
Amount of Tax Relief for Homestead Exclusions	<u>\$2,224,672</u>
Total Approx. Tax Revenue:	\$119,208,587
Approx. Tax Levy for Tax Rate Calculation:	\$120,390,243

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,224,672	Lowering RE Tax Rate	\$0		\$2,224,672
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$2,224,672

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>
Allegheny	6,289,718,462	19.1408	120,390,243			99.00000%	
Totals:	6,289,718,462		120,390,243	- 2,224,672	= 118,165,571	X 99.00000%	= 116,983,915

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		180,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	180,000
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			180,000
6150 <u>Current Act 511 Taxes -- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	15,059,804
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,270,000
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			17,329,804
Total Act 511, Current Taxes			17,509,804
Act 511 Tax Limit -->		5,787,088,939 X	12
		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> Allegheny	19.1408	19.1408	0.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	79,082,271
1200 Special Programs - Elementary / Secondary	24,536,289
1300 Vocational Education	1,159,328
1400 Other Instructional Programs - Elementary / Secondary	102,741
Total Instruction	\$104,880,629
2000 Support Services	
2100 Support Services - Students	6,337,718
2200 Support Services - Instructional Staff	4,511,452
2300 Support Services - Administration	10,471,359
2400 Support Services - Pupil Health	1,871,623
2500 Support Services - Business	1,879,623
2600 Operation and Maintenance of Plant Services	12,824,454
2700 Student Transportation Services	10,919,681
2800 Support Services - Central	5,572,527
2900 Other Support Services	169,000
Total Support Services	\$54,557,437
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,825,799
3300 Community Services	88,884
Total Operation of Non-Instructional Services	\$3,914,683
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	75,500
Total Facilities Acquisition, Construction and Improvement Services	\$75,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,955,301
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	\$19,205,301
Total Estimated Expenditures and Other Financing Uses	\$182,633,550

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	46,398,729
200 Personnel Services - Employee Benefits	29,024,781
300 Purchased Professional and Technical Services	132,889
400 Purchased Property Services	45,165
500 Other Purchased Services	1,632,630
600 Supplies	1,824,227
800 Other Objects	23,850
Total Regular Programs - Elementary / Secondary	\$79,082,271
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,739,805
200 Personnel Services - Employee Benefits	8,134,289
300 Purchased Professional and Technical Services	1,976,000
400 Purchased Property Services	7,100
500 Other Purchased Services	2,364,700
600 Supplies	302,960
700 Property	10,000
800 Other Objects	1,435
Total Special Programs - Elementary / Secondary	\$24,536,289
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,159,328
Total Vocational Education	\$1,159,328
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	27,741
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$102,741
Total Instruction	\$104,880,629
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,761,730
200 Personnel Services - Employee Benefits	2,405,128
300 Purchased Professional and Technical Services	84,200
500 Other Purchased Services	5,130
600 Supplies	81,030
800 Other Objects	500
Total Support Services - Students	\$6,337,718
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,476,438
200 Personnel Services - Employee Benefits	1,736,944
300 Purchased Professional and Technical Services	46,080
400 Purchased Property Services	4,600
500 Other Purchased Services	21,749

<u>Description</u>	<u>Amount</u>
600 Supplies	221,563
800 Other Objects	4,078
Total Support Services - Instructional Staff	\$4,511,452
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,244,349
200 Personnel Services - Employee Benefits	3,203,741
300 Purchased Professional and Technical Services	1,035,530
400 Purchased Property Services	10,850
500 Other Purchased Services	361,005
600 Supplies	260,072
800 Other Objects	355,812
Total Support Services - Administration	\$10,471,359
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,128,528
200 Personnel Services - Employee Benefits	713,808
300 Purchased Professional and Technical Services	6,020
400 Purchased Property Services	1,000
500 Other Purchased Services	1,250
600 Supplies	21,017
Total Support Services - Pupil Health	\$1,871,623
2500 Support Services - Business	
100 Personnel Services - Salaries	791,983
200 Personnel Services - Employee Benefits	493,795
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	420,000
500 Other Purchased Services	87,045
600 Supplies	65,570
800 Other Objects	1,230
Total Support Services - Business	\$1,879,623
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,065,591
200 Personnel Services - Employee Benefits	3,200,333
300 Purchased Professional and Technical Services	388,000
400 Purchased Property Services	1,128,460
500 Other Purchased Services	245,995
600 Supplies	2,635,275
700 Property	160,000
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$12,824,454
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,613,438
200 Personnel Services - Employee Benefits	2,691,252
300 Purchased Professional and Technical Services	69,900
400 Purchased Property Services	49,500
500 Other Purchased Services	3,715,600

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<u>Description</u>	<u>Amount</u>
600 Supplies	771,491
700 Property	8,000
800 Other Objects	500
Total Student Transportation Services	\$10,919,681
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,993,440
200 Personnel Services - Employee Benefits	1,299,009
300 Purchased Professional and Technical Services	403,910
400 Purchased Property Services	692,500
500 Other Purchased Services	134,500
600 Supplies	1,045,168
800 Other Objects	4,000
Total Support Services - Central	\$5,572,527
2900 <u>Other Support Services</u>	
500 Other Purchased Services	169,000
Total Other Support Services	\$169,000
Total Support Services	\$54,557,437
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,118,091
200 Personnel Services - Employee Benefits	959,895
300 Purchased Professional and Technical Services	111,000
400 Purchased Property Services	53,600
500 Other Purchased Services	220,650
600 Supplies	318,612
800 Other Objects	43,951
Total Student Activities	\$3,825,799
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	33,250
200 Personnel Services - Employee Benefits	14,084
300 Purchased Professional and Technical Services	41,000
600 Supplies	550
Total Community Services	\$88,884
Total Operation of Non-Instructional Services	\$3,914,683
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	500
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,500
Total Facilities Acquisition, Construction and Improvement Services	\$75,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	6,534,181
900 Other Uses of Funds	12,421,120
Total Debt Service / Other Expenditures and Financing Uses	\$18,955,301
5200 Interfund Transfers - Out	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
Total Other Expenditures and Financing Uses	\$19,205,301
TOTAL EXPENDITURES	\$182,633,550

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	38,334,659	33,561,780
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	1,166,500	2,166,500
Other Capital Projects Fund	13,713,300	6,963,300
Debt Service Fund		
Food Service / Cafeteria Operations Fund	206,600	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	650,000	600,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$54,071,059	\$43,891,580
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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	\$54,071,059	\$43,891,580
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	152,511,004	142,676,208
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,292,826	6,810,548
0540 Accumulated Compensated Absences	2,600,000	2,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	37,000,000	37,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$199,403,830	\$189,086,756

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 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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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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	\$199,403,830	\$189,086,756

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	20,757,700	20,000,000
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	10,000	5,000
Other Capital Projects Fund	7,550,000	3,400,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	20,000
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	\$28,357,700	\$23,425,000
TOTAL INDEBTEDNESS	\$227,761,530	\$212,511,756

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,543,231
0840 Assigned Fund Balance	4,547,404
0850 Unassigned Fund Balance	14,574,158
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,664,793

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,664,793
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