

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/16/2021



President of the Board - Original Signature Required

2/16/21

Date



Secretary of the Board - Original Signature Required

2/16/21

Date



Chief School Administrator - Original Signature Required

2/16/21

Date

L. Douglas McCausland

Contact Person

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Extn :

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds are utilized for unanticipated expenditures that could include large tax appeal reassessments and building system repairs.
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 falls below the 8% threshold and is utilized to balance budget deficits for operations.
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 retiree post employment health benefits and future capital projects required in the district.
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 for replacement of turf on our athletic fields, replacement of band uniforms, and future budget deficits.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1810 Nonspendable Fund Balance	1,049,571	
1820 Restricted Fund Balance		
1830 Committed Fund Balance	13,920,738	
1840 Assigned Fund Balance	3,904,618	
1850 Unassigned Fund Balance	6,983,195	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,808,551</u>
Estimated Revenues And Other Financing Sources		
5000 Revenue from Local Sources	64,435,709	
7000 Revenue from State Sources	25,284,652	
9000 Revenue from Federal Sources	727,544	
9000 Other Financing Sources	563,000	
Total Estimated Revenues And Other Financing Sources		<u>\$91,010,905</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$115,819,456</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	55,615,628
6113 Public Utility Realty Taxes	58,306
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6140 Current Act 511 Taxes - Flat Rate Assessments	4,000
6150 Current Act 511 Taxes - Proportional Assessments	5,897,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,255,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	229,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	780,675
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	110,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	207,500
REVENUE FROM LOCAL SOURCES	\$64,435,709
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,470,722
7112 Basic Education Funding-Social Security	1,654,667
7271 Special Education funds for School-Aged Pupils	2,756,497
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	1,005,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,553
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,700,098
7505 Ready to Learn Block Grant	505,750
7820 State Share of Retirement Contributions	7,552,615
REVENUE FROM STATE SOURCES	\$25,284,652
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,844
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,900
8517 NCLB, Title IV - 21st Century Schools	17,800
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$727,544

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	563,000
OTHER FINANCING SOURCES	\$563,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	91,010,905

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

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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$55,615,628
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,098</u>
Total Approx. Tax Revenue:	\$57,315,726
Approx. Tax Levy for Tax Rate Calculation:	\$58,785,129

Allegheny

Total

2020-21 Data

a. Assessed Value	\$2,588,158,048	\$2,588,158,048
b. Real Estate Mills	21.7654	

I. 2021-22 Data

c. 2019 STEB Market Value	\$2,375,786,144	\$2,375,786,144
d. Assessed Value	\$2,609,529,348	\$2,609,529,348
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy (a * b)	\$56,332,295	\$56,332,295
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2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$56,332,295	\$56,332,295
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.7654	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.42594%	97.42594%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$58,785,129	\$58,785,129
l. 2021-22 Real Estate Tax Rate (k / d * 1000)	22.5271	

III.

m. Tax Levy Generated by Mills (l / 1000 * d)	\$58,785,129	\$58,785,129
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$57,085,031
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$55,615,628

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

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Act 1 Index (current): 3.5%

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Total Approx. Tax Revenue:	\$57,315,726
Approx. Tax Levy for Tax Rate Calculation:	\$58,785,129

	Allegheny	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.5271	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,785,129	\$58,785,129
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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

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Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$55,615,628
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,098</u>
Total Approx. Tax Revenue:	\$57,315,726
Approx. Tax Levy for Tax Rate Calculation:	\$58,785,129
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,700,098	Lowering RE Tax Rate	\$0	\$1,700,098
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,700,098

CODE

3111 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	2,609,529,348	22.5271	58,785,129			97.42594%	
Totals:	2,609,529,348		58,785,129	1,700,098	57,085,031	97.42594%	55,615,628

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$50.00	\$0.00	4,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			4,000
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%	5,047,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			5,897,000
Total Act 511, Current Taxes			5,901,000
Act 511 Tax Limit -->		2,375,786,144 X	12
		Market Value	Mills
			28,509,434
			(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	21.7654	22.5271	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes— Proportional Assessments</u>	\$50.00	\$50.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,947,501
1200 Special Programs - Elementary / Secondary	14,292,761
1300 Vocational Education	630,000
1400 Other Instructional Programs - Elementary / Secondary	476,417
1500 Nonpublic School Programs	23,885
1800 Pre-Kindergarten	144,991
Total Instruction	\$58,515,555
000 Support Services	
2100 Support Services - Students	1,736,417
2200 Support Services - Instructional Staff	2,373,087
2300 Support Services - Administration	4,773,895
2400 Support Services - Pupil Health	1,093,469
2500 Support Services - Business	721,406
2600 Operation and Maintenance of Plant Services	6,921,031
2700 Student Transportation Services	3,517,374
2800 Support Services - Central	2,677,994
2900 Other Support Services	139,372
Total Support Services	\$23,954,045
000 Operation of Non-Instructional Services	
3200 Student Activities	1,487,608
3300 Community Services	166,200
Total Operation of Non-Instructional Services	\$1,653,808
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	155,000
Total Facilities Acquisition, Construction and Improvement Services	\$155,000
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,165,390
5200 Interfund Transfers - Out	705,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$8,070,390
Total Estimated Expenditures and Other Financing Uses	\$92,348,798

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,887,847
200 Personnel Services - Employee Benefits	15,507,661
300 Purchased Professional and Technical Services	563,450
400 Purchased Property Services	120,325
500 Other Purchased Services	997,300
600 Supplies	776,202
700 Property	76,920
800 Other Objects	17,796
Total Regular Programs - Elementary / Secondary	\$42,947,501
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,628,281
200 Personnel Services - Employee Benefits	4,455,005
300 Purchased Professional and Technical Services	1,091,125
400 Purchased Property Services	250
500 Other Purchased Services	2,064,500
600 Supplies	48,475
800 Other Objects	5,125
Total Special Programs - Elementary / Secondary	\$14,292,761
1300 Vocational Education	
500 Other Purchased Services	630,000
Total Vocational Education	\$630,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	90,095
200 Personnel Services - Employee Benefits	38,822
300 Purchased Professional and Technical Services	340,500
500 Other Purchased Services	7,000
Total Other Instructional Programs - Elementary / Secondary	\$476,417
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	23,885
Total Nonpublic School Programs	\$23,885
1800 Pre-Kindergarten	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	400
600 Supplies	750
800 Other Objects	142,841
Total Pre-Kindergarten	\$144,991
Total Instruction	\$58,515,555
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	885,438
200 Personnel Services - Employee Benefits	537,810

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	259,965
500 Other Purchased Services	854
600 Supplies	8,100
800 Other Objects	44,250
Total Support Services - Students	\$1,736,417
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,317,425
200 Personnel Services - Employee Benefits	752,837
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	7,100
600 Supplies	190,125
700 Property	65,000
800 Other Objects	600
Total Support Services - Instructional Staff	\$2,373,087
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,330,619
200 Personnel Services - Employee Benefits	1,591,271
300 Purchased Professional and Technical Services	550,200
400 Purchased Property Services	2,500
500 Other Purchased Services	46,400
600 Supplies	100,350
700 Property	7,000
800 Other Objects	145,555
Total Support Services - Administration	\$4,773,895
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	582,309
200 Personnel Services - Employee Benefits	463,982
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	150
500 Other Purchased Services	100
600 Supplies	19,628
700 Property	12,300
Total Support Services - Pupil Health	\$1,093,469
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	396,993
200 Personnel Services - Employee Benefits	286,613
300 Purchased Professional and Technical Services	3,600
500 Other Purchased Services	1,000
600 Supplies	32,000
800 Other Objects	1,200
Total Support Services - Business	\$721,406
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,726,099
200 Personnel Services - Employee Benefits	2,003,534
300 Purchased Professional and Technical Services	63,500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	377,155
500 Other Purchased Services	195,500
600 Supplies	1,448,408
700 Property	102,235
800 Other Objects	4,600
Total Operation and Maintenance of Plant Services	\$6,921,031
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,848,291
200 Personnel Services - Employee Benefits	1,191,466
300 Purchased Professional and Technical Services	15,753
400 Purchased Property Services	26,000
500 Other Purchased Services	18,289
600 Supplies	401,050
700 Property	15,000
800 Other Objects	1,525
Total Student Transportation Services	\$3,517,374
2800 Support Services - Central	
100 Personnel Services - Salaries	697,498
200 Personnel Services - Employee Benefits	465,938
300 Purchased Professional and Technical Services	18,550
400 Purchased Property Services	124,850
500 Other Purchased Services	54,150
600 Supplies	657,428
700 Property	655,500
800 Other Objects	4,080
Total Support Services - Central	\$2,677,994
2900 Other Support Services	
300 Purchased Professional and Technical Services	59,372
500 Other Purchased Services	80,000
Total Other Support Services	\$139,372
Total Support Services	\$23,954,045
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	820,340
200 Personnel Services - Employee Benefits	375,287
300 Purchased Professional and Technical Services	82,750
400 Purchased Property Services	36,400
500 Other Purchased Services	13,000
600 Supplies	140,731
800 Other Objects	19,100
Total Student Activities	\$1,487,608
3300 Community Services	
500 Other Purchased Services	166,200

<u>Description</u>	<u>Amount</u>
Total Community Services	\$166,200
Total Operation of Non-Instructional Services	\$1,653,808
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	130,000
600 Supplies	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$155,000
Total Facilities Acquisition, Construction and Improvement Services	\$155,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,088,237
900 Other Uses of Funds	4,077,153
Total Debt Service / Other Expenditures and Financing Uses	\$7,165,390
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	705,000
Total Interfund Transfers - Out	\$705,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$8,070,390
TOTAL EXPENDITURES	\$92,348,798

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	15,000,000	13,000,000
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	8,800,000	7,800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	190,000	185,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,991,000	\$21,005,000

Long-Term Investments

	<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		

<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	\$23,991,000	\$21,005,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General 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 General Fund

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

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

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 Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	68,420,000	64,655,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$68,420,000	\$64,655,000
TOTAL INDEBTEDNESS	\$68,420,000	\$64,655,000

Account Description	Amounts
0810 Nonspendable Fund Balance	1,049,571
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,918,006
0840 Assigned Fund Balance	1,712,893
0850 Unassigned Fund Balance	6,839,759
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,470,658

5900 Budgetary Reserve **200,000**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$24,720,229**