

## FINAL GENERAL FUND BUDGET

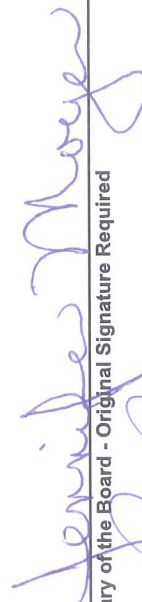
Fiscal Year 2021-2022

### General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/14/21  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/14/21  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/15/2021  
\_\_\_\_\_  
Date

Christopher McHugh  
\_\_\_\_\_  
Contact Person

(215)781-1000      Extn :1017  
\_\_\_\_\_  
Telephone      Extension

cmchugh@bbsd.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bristol Borough SD	COUNTY : Bucks	AUN : 122091303
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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	\$24883887
Ending Unassigned Fund Balance	\$694727
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.79%

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 6/15/2021
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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)

<b>School District Name :</b> Bristol Borough SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122091303
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 
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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.	Necessary for Contingencies.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	305,944	
0820 Restricted Fund Balance	97,844	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	694,727	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$694,727</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	11,906,230	
7000 Revenue from State Sources	12,031,593	
8000 Revenue from Federal Sources	946,064	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$24,883,887</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$25,578,614</u></b>

LEA : 122091303 Bristol Borough SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,792,446
6112 Interim Real Estate Taxes	2,203
6113 Public Utility Realty Taxes	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	160,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	480,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	4,500
6910 Rentals	345,081
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$11,906,230</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,880,491
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,075,866
7311 Pupil Transportation Subsidy	92,922
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	263,747
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,190
7340 State Property Tax Reduction Allocation	497,363
7505 Ready to Learn Block Grant	214,151
7810 State Share of Social Security and Medicare Taxes	497,393
7820 State Share of Retirement Contributions	2,332,470
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,031,593</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	285,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,716
8517 NCLB, Title IV - 21St Century Schools	34,348
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$946,064</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,883,887</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,792,446	
Amount of Tax Relief for Homestead Exclusions	<u>\$497,363</u>	
Total Approx. Tax Revenue:	\$11,289,809	
Approx. Tax Levy for Tax Rate Calculation:	\$12,015,448	
	Bucks	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$76,651,720	\$76,651,720
b. Real Estate Mills	154.0000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$572,088,100	\$572,088,100
d. Assessed Value	\$78,022,390	\$78,022,390
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$11,804,365	\$11,804,365
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$11,804,365	\$11,804,365
(f Total * g)		
i. Base Mills Subject to Index	154.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.70000%	93.70000%
k. Tax Levy Needed	\$12,015,448	\$12,015,448
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	154.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,015,448	\$12,015,448
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,518,085
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,792,446
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,792,446	
Amount of Tax Relief for Homestead Exclusions	<u>\$497,363</u>	
Total Approx. Tax Revenue:	\$11,289,809	
Approx. Tax Levy for Tax Rate Calculation:	\$12,015,448	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	160.3140	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,508,081	\$12,508,081
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	\$1,913.00	
Number of Homestead/Farmstead Properties	1688	1688
Median Assessed Value of Homestead Properties		\$16,680



Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,792,446
Amount of Tax Relief for Homestead Exclusions	<u>\$497,363</u>
Total Approx. Tax Revenue:	\$11,289,809
Approx. Tax Levy for Tax Rate Calculation:	\$12,015,448
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$497,363	Lowering RE Tax Rate	\$0	\$497,363
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$497,363

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 122091303 Bristol Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/15/2021 3:18:49 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	78,022,390	154.0000	12,015,448			93.70000%	
Totals:	78,022,390		12,015,448	- 497,363	= 11,518,085	X 93.70000%	= 10,792,446
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	25,000	25,000
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						25,000	25,000
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	160,000	160,000
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						160,000	160,000
Total Act 511, Current Taxes							185,000
Act 511 Tax Limit -->				572,088,100	X	12	6,865,057
				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>  Bucks  <u>Current Act 511 Taxes– Flat Rate Assessments</u>	154.0000	154.0000	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes  <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,706,938
1200 Special Programs - Elementary / Secondary	4,282,792
1300 Vocational Education	992,254
1400 Other Instructional Programs - Elementary / Secondary	1,022,323
<b>Total Instruction</b>	<b>\$17,004,307</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	797,692
2200 Support Services - Instructional Staff	186,252
2300 Support Services - Administration	1,505,597
2400 Support Services - Pupil Health	304,609
2500 Support Services - Business	370,464
2600 Operation and Maintenance of Plant Services	1,538,849
2700 Student Transportation Services	483,850
2800 Support Services - Central	348,874
2900 Other Support Services	4,946
<b>Total Support Services</b>	<b>\$5,541,133</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	346,459
3300 Community Services	4,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$350,459</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	28,408
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$28,408</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,959,580
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,959,580</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,883,887</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,798,643
200 Personnel Services - Employee Benefits	3,683,968
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,500
500 Other Purchased Services	1,035,427
600 Supplies	163,300
700 Property	10,000
800 Other Objects	1,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,706,938</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,982,046
200 Personnel Services - Employee Benefits	1,255,876
300 Purchased Professional and Technical Services	525,068
500 Other Purchased Services	509,802
600 Supplies	10,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,282,792</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	77,673
200 Personnel Services - Employee Benefits	58,064
400 Purchased Property Services	2,000
500 Other Purchased Services	852,517
700 Property	2,000
<b>Total Vocational Education</b>	<b>\$992,254</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	338,124
200 Personnel Services - Employee Benefits	236,199
300 Purchased Professional and Technical Services	335,500
500 Other Purchased Services	72,500
600 Supplies	40,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,022,323</b>
<b>Total Instruction</b>	<b>\$17,004,307</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	471,879
200 Personnel Services - Employee Benefits	290,148
300 Purchased Professional and Technical Services	28,790
500 Other Purchased Services	3,000
600 Supplies	3,625
800 Other Objects	250
<b>Total Support Services - Students</b>	<b>\$797,692</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	108,960

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	58,380
300 Purchased Professional and Technical Services	10,912
600 Supplies	8,000
<b>Total Support Services - Instructional Staff</b>	<b>\$186,252</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	822,668
200 Personnel Services - Employee Benefits	518,779
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	3,000
500 Other Purchased Services	24,250
600 Supplies	24,800
800 Other Objects	10,100
<b>Total Support Services - Administration</b>	<b>\$1,505,597</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	178,663
200 Personnel Services - Employee Benefits	116,552
300 Purchased Professional and Technical Services	2,000
600 Supplies	7,394
<b>Total Support Services - Pupil Health</b>	<b>\$304,609</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	212,504
200 Personnel Services - Employee Benefits	135,284
300 Purchased Professional and Technical Services	15,200
500 Other Purchased Services	1,976
600 Supplies	5,000
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$370,464</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	482,288
200 Personnel Services - Employee Benefits	363,238
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	281,900
500 Other Purchased Services	173,923
600 Supplies	147,000
700 Property	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,538,849</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	207,355
200 Personnel Services - Employee Benefits	99,095
400 Purchased Property Services	35,000
500 Other Purchased Services	101,400
600 Supplies	41,000
<b>Total Student Transportation Services</b>	<b>\$483,850</b>
<b>2800 <u>Support Services - Central</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	125,515
200 Personnel Services - Employee Benefits	75,290
300 Purchased Professional and Technical Services	98,722
500 Other Purchased Services	39,347
700 Property	10,000
<b>Total Support Services - Central</b>	<b>\$348,874</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	4,946
<b>Total Other Support Services</b>	<b>\$4,946</b>
<b>Total Support Services</b>	<b>\$5,541,133</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	128,680
200 Personnel Services - Employee Benefits	55,448
300 Purchased Professional and Technical Services	79,354
400 Purchased Property Services	13,500
500 Other Purchased Services	35,442
600 Supplies	26,815
800 Other Objects	7,220
<b>Total Student Activities</b>	<b>\$346,459</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	4,000
<b>Total Community Services</b>	<b>\$4,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$350,459</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	28,408
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$28,408</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$28,408</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,959,580
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,959,580</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,959,580</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,883,887</b>

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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	694,727	694,727
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	97,844	97,844
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,500	7,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	282,464	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,082,535	\$1,050,071

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		



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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	\$1,082,535	\$1,050,071

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	17,320,000	15,850,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	783,157	655,608
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,663,828	1,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$19,766,985</b>	<b>\$18,005,608</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$19,766,985</b>	<b>\$18,005,608</b>	

<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	\$19,766,985	\$18,005,608

Account Description	Amounts
0810 Nonspendable Fund Balance	305,944
0820 Restricted Fund Balance	97,844
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	694,727
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$694,727
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,098,515