

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Ronald Delarose

President of the Board - Original Signature Required

Date

6/24/21

John Harvey

Secretary of the Board - Original Signature Required

Date

6/24/21

Keith Hartbauer

Chief School Administrator - Original Signature Required

Date

6/24/21

Michael Llewellyn

Contact Person

Telephone

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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 : Brownsville Area SD	COUNTY : Fayette	AUN : 101260803
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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	\$30215828
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6/24/21
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DUE DATE: AUGUST 15, 2021

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : Brownsville Area SD	County : Fayette	AUN Number : 101260803
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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 5-26-21
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	20-21 Used all of the Fund Balance

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,092,867
7000 Revenue from State Sources	20,666,679
8000 Revenue from Federal Sources	2,456,080
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,215.626</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,215.626</u>

LEA : 101260803 Brownsville Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,947,617
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	11,700
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	38,500
6150 Current Act 511 Taxes - Proportional Assessments	852,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	713,050
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	27,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	400,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	40,500
REVENUE FROM LOCAL SOURCES	\$7,092,867
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,113,508
7112 Basic Education Funding-Social Security	525,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,818,983
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	341,469
7505 Ready to Learn Block Grant	412,719
7820 State Share of Retirement Contributions	2,500,000
REVENUE FROM STATE SOURCES	\$20,666,679
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	900,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517 NCLB, Title IV - 21st Century Schools	55,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,266,080
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,456,080
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,215,626

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,950,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$341,469</u>		
Total Approx. Tax Revenue:	\$5,291,469		
Approx. Tax Levy for Tax Rate Calculation:	\$6,351,529		

	Fayette	Washington	Total
2020-21 Data			
a. Assessed Value	\$320,232,660	\$10,335,200	\$330,567,860
b. Real Estate Mills	18.5918	13.0986	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$394,332,939	\$8,822,693	\$403,155,632
d. Assessed Value	\$319,590,910	\$10,426,500	\$330,017,410
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$5,953,702	\$135,377	\$6,089,079
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	97.81159%	2.18841%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,955,825	\$133,254	\$6,089,079
(f Total * g)			
i. Base Mills Subject to Index	18.5984	13.0986	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	82.37000%	82.00000%	82.36190%
k. Tax Levy Needed	\$6,212,532	\$138,997	\$6,351,529
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	19.4300	13.3300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$6,209,651	\$138,985	\$6,348,636
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,007,167
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,947,617
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,950,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$341,469</u>		
Total Approx. Tax Revenue:	\$5,291,469		
Approx. Tax Levy for Tax Rate Calculation:	\$6,351,529		

	Fayette	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.4353	13.6880	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,211,345	\$142,718	\$6,354,063
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$5,295.00	\$7,718.00	
Number of Homestead/Farmstead Properties	3309	54	3363
Median Assessed Value of Homestead Properties			\$50,000

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,950,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$341,469</u>		
Total Approx. Tax Revenue:	\$5,291,469		
Approx. Tax Levy for Tax Rate Calculation:	\$6,351,529		
	Fayette	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$341,469	Lowering RE Tax Rate	\$0	\$341,469
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$341,469

2021-2022 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 101260803 Brownsville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511				
Printed 6/29/2021 8:19:12 AM				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>	
Fayette	319,590,910	19.4300	6,209,651			82.37000%		
Washington	10,426,500	13.3300	138,985			82.00000%		
Totals:	330,017,410		6,348,636	-	341,469 =	6,007,167 X	82.36190% =	4,947,617
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	20,000			
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	24,000	20,000	
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	20,000	18,500	
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						44,000	38,500	
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%	900,000	800,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	52,000	52,000	
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						952,000	852,000	
Total Act 511, Current Taxes							890,500	
Act 511 Tax Limit -->				403,155,632 X	12	4,837,868		
				Market Value	Mills	(511 Limit)		

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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>									
	Fayette	18.5984	19.4300	4.48%	Yes	4.5%				
	Washington	13.0986	13.3300	1.77%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,479,502
1200 Special Programs - Elementary / Secondary	5,837,106
1300 Vocational Education	520,000
1400 Other Instructional Programs - Elementary / Secondary	382,415
1500 Nonpublic School Programs	12,000
Total Instruction	\$18,231,023
2000 Support Services	
2100 Support Services - Students	725,765
2200 Support Services - Instructional Staff	342,314
2300 Support Services - Administration	1,500,146
2400 Support Services - Pupil Health	342,580
2500 Support Services - Business	431,566
2600 Operation and Maintenance of Plant Services	2,728,154
2700 Student Transportation Services	2,291,500
2800 Support Services - Central	325,513
2900 Other Support Services	10,500
Total Support Services	\$8,698,038
3000 Operation of Non-Instructional Services	
3200 Student Activities	529,621
3300 Community Services	6,300
Total Operation of Non-Instructional Services	\$535,921
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,750,644
Total Other Expenditures and Financing Uses	\$2,750,644
Total Estimated Expenditures and Other Financing Uses	\$30,215,626

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,795,197
200 Personnel Services - Employee Benefits	4,351,705
300 Purchased Professional and Technical Services	26,500
400 Purchased Property Services	19,000
500 Other Purchased Services	1,140,200
600 Supplies	143,000
700 Property	3,000
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$11,479,502
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,571,692
200 Personnel Services - Employee Benefits	1,176,114
300 Purchased Professional and Technical Services	1,212,000
500 Other Purchased Services	1,868,200
600 Supplies	8,900
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$5,837,106
1300 <u>Vocational Education</u>	
500 Other Purchased Services	520,000
Total Vocational Education	\$520,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,000
200 Personnel Services - Employee Benefits	14,415
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	299,000
600 Supplies	25,000
Total Other Instructional Programs - Elementary / Secondary	\$382,415
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$18,231,023
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	321,613
200 Personnel Services - Employee Benefits	274,152
300 Purchased Professional and Technical Services	122,600
400 Purchased Property Services	3,000
500 Other Purchased Services	1,000
600 Supplies	3,400
Total Support Services - Students	\$725,765
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	181,504
200 Personnel Services - Employee Benefits	129,510
300 Purchased Professional and Technical Services	23,500
500 Other Purchased Services	2,300
600 Supplies	2,000
800 Other Objects	3,500
Total Support Services - Instructional Staff	\$342,314
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	841,109
200 Personnel Services - Employee Benefits	494,312
300 Purchased Professional and Technical Services	99,600
400 Purchased Property Services	15,750
500 Other Purchased Services	23,675
600 Supplies	15,500
800 Other Objects	10,200
Total Support Services - Administration	\$1,500,146
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	186,979
200 Personnel Services - Employee Benefits	144,551
400 Purchased Property Services	900
500 Other Purchased Services	150
600 Supplies	10,000
Total Support Services - Pupil Health	\$342,580
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	235,022
200 Personnel Services - Employee Benefits	146,544
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	6,500
500 Other Purchased Services	9,000
600 Supplies	4,000
800 Other Objects	14,000
Total Support Services - Business	\$431,566
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,105,865
200 Personnel Services - Employee Benefits	895,089
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	156,500
500 Other Purchased Services	109,200
600 Supplies	380,500
700 Property	28,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,728,154
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	6,500
500 Other Purchased Services	2,285,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,291,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	121,706
200 Personnel Services - Employee Benefits	105,857
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	2,750
500 Other Purchased Services	42,500
600 Supplies	5,000
700 Property	40,000
Total Support Services - Central	\$325,513
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,500
Total Other Support Services	\$10,500
Total Support Services	\$8,698,038
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	247,400
200 Personnel Services - Employee Benefits	87,071
300 Purchased Professional and Technical Services	43,750
400 Purchased Property Services	10,600
500 Other Purchased Services	84,800
600 Supplies	48,000
700 Property	2,000
800 Other Objects	6,000
Total Student Activities	\$529,621
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,300
Total Community Services	\$6,300
Total Operation of Non-Instructional Services	\$535,921
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,402,111
900 Other Uses of Funds	1,348,533
Total Debt Service / Other Expenditures and Financing Uses	\$2,750,644
Total Other Expenditures and Financing Uses	\$2,750,644
TOTAL EXPENDITURES	\$30,215,626

LEA : 101260803 Brownsville Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,000,000	900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	300,000	275,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	1,000,000
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 Cash and Short-Term Investments	\$2,050,000	\$2,175,000

<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	\$2,050,000	\$2,175,000

LEA : 101260803 Brownsville Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	37,000,000	36,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	24,000	12,000
0540 Accumulated Compensated Absences	248,000	230,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,800,000	5,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$42,072,000	\$41,942,000
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		

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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$42,072,000	\$41,942,000	

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<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	\$42,072,000	\$41,942,000