

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021


President of the Board - Original Signature Required06/14/2021
Date
Secretary of the Board - Original Signature Required06/14/2021
Date
Chief School Administrator - Original Signature Required06/14/2021
Date

Jamie L ODonnell

Contact Person

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Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burgettstown Area SD	COUNTY : Washington	AUN : 101631203
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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.

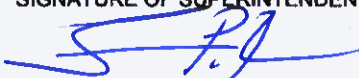
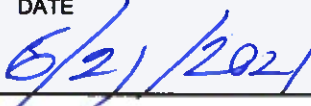
Total Budgeted Expenditures	\$22905681
Ending Unassigned Fund Balance	\$1722664
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.52%

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 
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DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Burgettstown Area SD	County : Washington	AUN Number : 101631203
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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 5/24/21
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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>
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 estimates an ending unassigned fund balance to end the fiscal year 2021-2022.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	19,090	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	20,000	
0850 Unassigned Fund Balance	3,192,668	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,212,668</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,978,272	
7000 Revenue from State Sources	11,443,642	
8000 Revenue from Federal Sources	993,763	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,415,677</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,628,345</u>

LEA : 101631203 Burgettstown Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,943,082
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	3,900
6120 Current Per Capita Taxes, Section 679	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	1,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	272,000
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	66,750
6990 Refunds and Other Miscellaneous Revenue	180,540
REVENUE FROM LOCAL SOURCES	\$8,978,272
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,454,361
7271 Special Education funds for School-Aged Pupils	929,327
7311 Pupil Transportation Subsidy	600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	328,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	532,366
7501 PA Accountability Grants	239,888
7810 State Share of Social Security and Medicare Taxes	425,000
7820 State Share of Retirement Contributions	1,912,700
REVENUE FROM STATE SOURCES	\$11,443,642
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	223,522
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,984
8517 NCLB, Title IV - 21st Century Schools	14,614
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	717,643
REVENUE FROM FEDERAL SOURCES	\$993,763
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,415,677

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,943,082	
Amount of Tax Relief for Homestead Exclusions	<u>\$532,366</u>	
Total Approx. Tax Revenue:	\$7,475,448	
Approx. Tax Levy for Tax Rate Calculation:	\$8,246,902	
	Washington	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$645,429,180	\$645,429,180
b. Real Estate Mills	12.7529	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$516,250,109	\$516,250,109
d. Assessed Value	\$646,668,722	\$646,668,722
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$8,231,094	\$8,231,094
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$8,231,094	\$8,231,094
(f Total * g)		
i. Base Mills Subject to Index	12.7529	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$8,246,902	\$8,246,902
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	12.7529	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,246,902	\$8,246,902
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,714,536
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,943,082
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,943,082	
Amount of Tax Relief for Homestead Exclusions	<u>\$532,366</u>	
Total Approx. Tax Revenue:	\$7,475,448	
Approx. Tax Levy for Tax Rate Calculation:	\$8,246,902	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.2502	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,568,490	\$8,568,490
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	\$16,351.00	
Number of Homestead/Farmstead Properties	2553	2553
Median Assessed Value of Homestead Properties		\$120,000

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,943,082
Amount of Tax Relief for Homestead Exclusions	<u>\$532,366</u>
Total Approx. Tax Revenue:	\$7,475,448
Approx. Tax Levy for Tax Rate Calculation:	\$8,246,902
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$532,366	Lowering RE Tax Rate	\$0	\$532,366
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$532,366

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Washington	646,668,722	12.7529	8,246,902				90.00000%		
Totals:	646,668,722		8,246,902	-	532,366	=	7,714,536	X	90.00000% = 6,943,082
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					9,000
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		9,000		9,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes– Flat Rate Assessments							9,000		9,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		1,800,000		900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		300,000		150,000
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							2,100,000		1,050,000
Total Act 511, Current Taxes									1,059,000
Act 511 Tax Limit -->					516,250,109	X	12		6,195,001
					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>									
	Washington	12.7529	12.7529	0.00%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,268,639
1200 Special Programs - Elementary / Secondary	2,613,836
1300 Vocational Education	301,374
1400 Other Instructional Programs - Elementary / Secondary	6,997
Total Instruction	\$13,190,846
2000 Support Services	
2100 Support Services - Students	529,822
2200 Support Services - Instructional Staff	636,260
2300 Support Services - Administration	1,695,418
2400 Support Services - Pupil Health	182,589
2500 Support Services - Business	395,160
2600 Operation and Maintenance of Plant Services	1,843,427
2700 Student Transportation Services	1,446,549
2900 Other Support Services	12,640
Total Support Services	\$6,741,865
3000 Operation of Non-Instructional Services	
3200 Student Activities	387,952
3300 Community Services	4,500
Total Operation of Non-Instructional Services	\$392,452
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,580,518
Total Other Expenditures and Financing Uses	\$2,580,518
Total Estimated Expenditures and Other Financing Uses	\$22,905,681

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,211,021
200 Personnel Services - Employee Benefits	3,798,425
300 Purchased Professional and Technical Services	134,094
500 Other Purchased Services	940,000
600 Supplies	185,099
Total Regular Programs - Elementary / Secondary	\$10,268,639
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,113,718
200 Personnel Services - Employee Benefits	772,068
300 Purchased Professional and Technical Services	460,800
500 Other Purchased Services	250,250
600 Supplies	17,000
Total Special Programs - Elementary / Secondary	\$2,613,836
1300 <u>Vocational Education</u>	
500 Other Purchased Services	301,374
Total Vocational Education	\$301,374
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	497
Total Other Instructional Programs - Elementary / Secondary	\$6,997
Total Instruction	\$13,190,846
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	334,212
200 Personnel Services - Employee Benefits	195,110
600 Supplies	500
Total Support Services - Students	\$529,822
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	320,281
200 Personnel Services - Employee Benefits	211,979
300 Purchased Professional and Technical Services	25,000
600 Supplies	49,000
700 Property	30,000
Total Support Services - Instructional Staff	\$636,260
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,001,127
200 Personnel Services - Employee Benefits	565,916
300 Purchased Professional and Technical Services	4,800
500 Other Purchased Services	110,675
600 Supplies	2,500
800 Other Objects	10,400

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<u>Description</u>	<u>Amount</u>
Total Support Services - Administration	\$1,695,418
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	97,852
200 Personnel Services - Employee Benefits	71,137
300 Purchased Professional and Technical Services	10,000
600 Supplies	3,600
Total Support Services - Pupil Health	\$182,589
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	194,806
200 Personnel Services - Employee Benefits	136,554
300 Purchased Professional and Technical Services	53,500
500 Other Purchased Services	500
600 Supplies	8,800
800 Other Objects	1,000
Total Support Services - Business	\$395,160
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	617,138
200 Personnel Services - Employee Benefits	448,415
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	519,000
500 Other Purchased Services	76,874
600 Supplies	178,500
Total Operation and Maintenance of Plant Services	\$1,843,427
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	380,785
200 Personnel Services - Employee Benefits	245,664
400 Purchased Property Services	21,100
500 Other Purchased Services	376,700
600 Supplies	164,000
700 Property	258,300
Total Student Transportation Services	\$1,446,549
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,640
Total Other Support Services	\$12,640
Total Support Services	\$6,741,865
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	184,988
200 Personnel Services - Employee Benefits	78,786
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	34,450
500 Other Purchased Services	5,250
600 Supplies	42,833
700 Property	4,645

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<u>Description</u>	<u>Amount</u>
Total Student Activities	\$387,952
3300 <u>Community Services</u>	
500 Other Purchased Services	3,500
800 Other Objects	1,000
Total Community Services	\$4,500
Total Operation of Non-Instructional Services	\$392,452
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,500
900 Other Uses of Funds	2,578,018
Total Debt Service / Other Expenditures and Financing Uses	\$2,580,518
Total Other Expenditures and Financing Uses	\$2,580,518
TOTAL EXPENDITURES	\$22,905,681

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,000,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	64,000	64,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	314,000	300,000
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 Cash and Short-Term Investments	\$1,378,000	\$864,000

<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	\$1,378,000	\$864,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness		

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	54,008,090	51,430,079
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	\$54,008,090	\$51,430,079
TOTAL INDEBTEDNESS	\$54,008,090	\$51,430,079

Account Description	Amounts
0810 Nonspendable Fund Balance	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,722,664
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,722,664
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,741,754