

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2021


President of the Board - Original Signature Required6-15-2021
Date
Secretary of the Board - Original Signature Required6-15-2021
Date
Chief School Administrator - Original Signature Required06-15-2021
Date

Amy L Hershey

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Contact Person

Telephone 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 : Central Fulton SD	COUNTY : Fulton	AUN : 111291304
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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	\$16650137
Ending Unassigned Fund Balance	\$4759
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.02%

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 7/7/21
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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 : Central Fulton SD	County : Fulton	AUN Number : 111291304
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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 6-15-2021
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$31,080.00 Function 2700, Object 200: \$41,226.00	Retirement and Health Insurance premiums make benefits greater than salary
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future projects and equipment, future debt service, and future retirement increases.

<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	300,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,000,000	
0850 Unassigned Fund Balance	500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,988,200	
7000 Revenue from State Sources	9,536,000	
8000 Revenue from Federal Sources	740,437	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$16,264,637</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,764,637</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,800,000
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	12,500
6140 Current Act 511 Taxes - Flat Rate Assessments	25,200
6150 Current Act 511 Taxes - Proportional Assessments	630,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	256,500
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6940 Tuition from Patrons	62,000
6960 Services Provided Other Local Governmental Units / LEAs	6,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$5,988,200
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,780,000
7160 Tuition for Orphans Subsidy	5,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	635,000
7311 Pupil Transportation Subsidy	436,560
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,440
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	280,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,126
7340 State Property Tax Reduction Allocation	384,874
7505 Ready to Learn Block Grant	160,000
7810 State Share of Social Security and Medicare Taxes	330,000
7820 State Share of Retirement Contributions	1,500,000
REVENUE FROM STATE SOURCES	\$9,536,000
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	233,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,500
8517 NCLB, Title IV - 21st Century Schools	13,000
8640 Headstart	457,937
REVENUE FROM FEDERAL SOURCES	\$740,437
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,264,637

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,800,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$389,884</u>	
Total Approx. Tax Revenue:	\$5,189,884	
Approx. Tax Levy for Tax Rate Calculation:	\$5,437,937	
	Fulton	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$171,242,010	\$171,242,010
b. Real Estate Mills	31.6783	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$409,735,419	\$409,735,419
d. Assessed Value	\$171,661,251	\$171,661,251
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$5,424,656	\$5,424,656
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$5,424,656	\$5,424,656
(f Total * g)		
i. Base Mills Subject to Index	31.6783	
(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	95.08616%	95.08616%
k. Tax Levy Needed	\$5,437,937	\$5,437,937
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	31.6783	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,437,937	\$5,437,937
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,048,053
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,800,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,800,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$389,884</u>	
Total Approx. Tax Revenue:	\$5,189,884	
Approx. Tax Levy for Tax Rate Calculation:	\$5,437,937	
	Fulton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.0087	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,666,315	\$5,666,315
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,077.00	
Number of Homestead/Farmstead Properties	1707	1707
Median Assessed Value of Homestead Properties		\$51,190

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,800,000
Amount of Tax Relief for Homestead Exclusions	<u>\$389,884</u>
Total Approx. Tax Revenue:	\$5,189,884
Approx. Tax Levy for Tax Rate Calculation:	\$5,437,937
	Fulton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$384,874	Lowering RE Tax Rate	\$0	\$384,874
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,010			\$5,010
Amount of Tax Relief from State/Local Sources				\$389,884

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>						
Fulton	171,661,251	31.6783	5,437,937					95.08616%	
Totals:	171,661,251		5,437,937	-	389,884	=	5,048,053	X	95.08616% = 4,800,000
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					12,500
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	12,500	12,500		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	12,700	12,700		
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						25,200	25,200		
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%	560,000	560,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	70,000	70,000		
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						630,000	630,000		
Total Act 511, Current Taxes							655,200		
Act 511 Tax Limit -->					409,735,419	X	12	4,916,825	
					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> Fulton	31.6783	31.6783	0.00%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				

LEA : 111291304 Central Fulton SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,043,151
1200 Special Programs - Elementary / Secondary	2,136,315
1300 Vocational Education	448,672
1400 Other Instructional Programs - Elementary / Secondary	11,785
Total Instruction	\$10,639,923
2000 Support Services	
2100 Support Services - Students	443,600
2200 Support Services - Instructional Staff	416,473
2300 Support Services - Administration	1,003,563
2400 Support Services - Pupil Health	146,833
2500 Support Services - Business	307,628
2600 Operation and Maintenance of Plant Services	1,189,622
2700 Student Transportation Services	739,536
2800 Support Services - Central	120,206
Total Support Services	\$4,367,461
3000 Operation of Non-Instructional Services	
3200 Student Activities	260,744
Total Operation of Non-Instructional Services	\$260,744
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	933,572
5200 Interfund Transfers - Out	-9,000
5300 Transfers Out to Component Units/Primary Governments	457,437
Total Other Expenditures and Financing Uses	\$1,382,009
Total Estimated Expenditures and Other Financing Uses	\$16,650,137

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,074,516
200 Personnel Services - Employee Benefits	3,192,795
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	470,000
600 Supplies	177,840
700 Property	75,000
Total Regular Programs - Elementary / Secondary	\$8,043,151
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	982,574
200 Personnel Services - Employee Benefits	641,241
300 Purchased Professional and Technical Services	145,000
500 Other Purchased Services	350,000
600 Supplies	17,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$2,136,315
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	70,463
200 Personnel Services - Employee Benefits	60,209
500 Other Purchased Services	318,000
Total Vocational Education	\$448,672
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,285
300 Purchased Professional and Technical Services	7,500
Total Other Instructional Programs - Elementary / Secondary	\$11,785
Total Instruction	\$10,639,923
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	244,735
200 Personnel Services - Employee Benefits	194,735
600 Supplies	4,130
Total Support Services - Students	\$443,600
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	183,485
200 Personnel Services - Employee Benefits	137,088
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	30,000
500 Other Purchased Services	5,900
Total Support Services - Instructional Staff	\$416,473
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	498,534

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	407,329
300	Purchased Professional and Technical Services	68,000
500	Other Purchased Services	8,900
600	Supplies	9,300
800	Other Objects	11,500
Total Support Services - Administration		\$1,003,563
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	78,937
200	Personnel Services - Employee Benefits	63,896
600	Supplies	4,000
Total Support Services - Pupil Health		\$146,833
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	156,194
200	Personnel Services - Employee Benefits	138,634
300	Purchased Professional and Technical Services	1,500
500	Other Purchased Services	500
600	Supplies	10,500
800	Other Objects	300
Total Support Services - Business		\$307,628
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	176,315
200	Personnel Services - Employee Benefits	151,207
300	Purchased Professional and Technical Services	386,000
400	Purchased Property Services	80,600
500	Other Purchased Services	139,000
600	Supplies	255,500
800	Other Objects	1,000
Total Operation and Maintenance of Plant Services		\$1,189,622
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	31,080
200	Personnel Services - Employee Benefits	41,226
500	Other Purchased Services	659,580
600	Supplies	7,650
Total Student Transportation Services		\$739,536
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	61,080
200	Personnel Services - Employee Benefits	56,126
300	Purchased Professional and Technical Services	3,000
Total Support Services - Central		\$120,206
Total Support Services		\$4,367,461
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	133,591
200	Personnel Services - Employee Benefits	57,653

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,000
500 Other Purchased Services	32,000
600 Supplies	15,500
Total Student Activities	\$260,744
Total Operation of Non-Instructional Services	\$260,744
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	343,572
900 Other Uses of Funds	590,000
Total Debt Service / Other Expenditures and Financing Uses	\$933,572
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	-9,000
Total Interfund Transfers - Out	(\$9,000)
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	457,437
Total Transfers Out to Component Units/Primary Governments	\$457,437
Total Other Expenditures and Financing Uses	\$1,382,009
TOTAL EXPENDITURES	\$16,650,137

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,500,000	2,500,000
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	500,000	500,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,000,000	\$3,000,000

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	\$3,000,000	\$3,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	13,560,000	12,970,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	650,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$14,210,000	\$13,670,000
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		

<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	\$14,210,000	\$13,670,000

<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	\$14,210,000	\$13,670,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,114,500
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,114,500
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,414,500