

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021



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

7-12-21

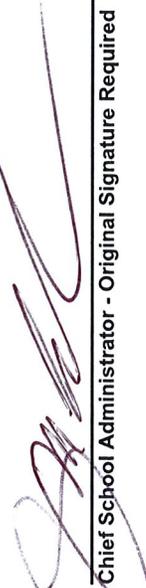
\_\_\_\_\_  
Date



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

6-21-21

\_\_\_\_\_  
Date



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

6-21-21

\_\_\_\_\_  
Date

Jennifer Pesanka

\_\_\_\_\_  
Contact Person

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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 : Brentwood Borough SD	COUNTY : Allegheny	AUN : 103021453
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lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted xpenditures:

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%

Would you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes

No

Yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$26576950
Ending Unassigned Fund Balance	\$432001
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.62%

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 7-14-21
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DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brentwood Borough SD	County : Allegheny	AUN Number : 103021453
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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 5-17-21
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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.	District is leaving money unassigned for emergency purposes

ITEM

AMOUNTS

**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

2,221,087

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$2,221,087

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

14,298,868

7000 Revenue from State Sources

10,112,896

8000 Revenue from Federal Sources

376,100

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$24,787,864

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$27,008,951

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,962,008
6113 Public Utility Realty Taxes	10,186
6140 Current Act 511 Taxes - Flat Rate Assessments	9,190
6150 Current Act 511 Taxes - Proportional Assessments	1,210,650
6400 Delinquencies on Taxes Levied / Assessed by the LEA	745,100
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	296,734
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	27,500

**REVENUE FROM LOCAL SOURCES \$14,298,868**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,169,362
7112 Basic Education Funding-Social Security	425,000
7271 Special Education funds for School-Aged Pupils	1,144,508
7311 Pupil Transportation Subsidy	100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	419,234
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,650
7340 State Property Tax Reduction Allocation	625,851
7505 Ready to Learn Block Grant	218,768
7820 State Share of Retirement Contributions	1,986,023

**REVENUE FROM STATE SOURCES \$10,112,896**

**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	666
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	264,389
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,205
8517 NCLB, Title IV - 21st Century Schools	17,440
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	400

**REVENUE FROM FEDERAL SOURCES \$376,100**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,787,864**

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,962,008

Amount of Tax Relief for Homestead Exclusions \$625,851

Total Approx. Tax Revenue: \$12,587,859

Approx. Tax Levy for Tax Rate Calculation: \$13,770,915

Allegheny

Total

2020-21 Data		
a. Assessed Value	\$403,762,710	\$403,762,710
b. Real Estate Mills	32.7121	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$351,489,248	\$351,489,248
d. Assessed Value	\$403,617,810	\$403,617,810
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$13,207,926	\$13,207,926
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$13,207,926	\$13,207,926
(f Total * g)		
i. Base Mills Subject to Index	32.7121	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$13,770,915	\$13,770,915
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>34.1187</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,770,915	\$13,770,915
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,145,064
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,962,008
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$11,962,008

Amount of Tax Relief for Homestead Exclusions

\$625,851

Total Approx. Tax Revenue:

\$12,587,859

Approx. Tax Levy for Tax Rate Calculation:

\$13,770,915

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

34.1187

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$13,770,915

\$13,770,915

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$7,991.23

Number of Homestead/Farmstead Properties

2336

2336

Median Assessed Value of Homestead Properties

\$87,000

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,962,008</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$625,851</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$12,587,859</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,770,915</b>	
	<b>Allegheny</b>	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$625,851	Lowering RE Tax Rate	\$0	\$625,851
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$625,851</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	403,617,810	34.1187	13,770,915			91.00000%	
<b>Totals:</b>	<b>403,617,810</b>		<b>13,770,915</b>	625,851 =	13,145,064 X	91.00000% =	11,962,008

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,190
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes -- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments 9,190 9,190**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,075,650	1,075,650
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	135,000	135,000
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 1,210,650 1,210,650**

**Total Act 511, Current Taxes 1,219,840**

<b>Act 511 Tax Limit --&gt;</b>	<b>351,489,248 X</b>	<b>12</b>	<b>4,217,871</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Allegheny	32.7121	34.1187	4.30%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,400,155
1200 Special Programs - Elementary / Secondary	3,902,548
1300 Vocational Education	337,730
1400 Other Instructional Programs - Elementary / Secondary	25,131
1500 Nonpublic School Programs	8,000
1800 Pre-Kindergarten	10,697
<b>Total Instruction</b>	<b>\$16,684,261</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	536,142
2200 Support Services - Instructional Staff	634,332
2300 Support Services - Administration	1,544,905
2400 Support Services - Pupil Health	387,200
2500 Support Services - Business	361,741
2600 Operation and Maintenance of Plant Services	2,320,299
2700 Student Transportation Services	870,287
2800 Support Services - Central	161,594
2900 Other Support Services	11,000
<b>Total Support Services</b>	<b>\$6,827,500</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	791,967
3300 Community Services	74,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$865,967</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	31,800
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$31,800</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,167,422
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,167,422</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,576,950</b>

## 2021-2022 Final General Fund Budget

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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	6,368,025
200 Personnel Services - Employee Benefits	4,378,307
300 Purchased Professional and Technical Services	381,950
400 Purchased Property Services	81,014
500 Other Purchased Services	764,684
600 Supplies	371,443
700 Property	3,095
800 Other Objects	51,637
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,400,155</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,203,912
200 Personnel Services - Employee Benefits	781,343
300 Purchased Professional and Technical Services	962,883
500 Other Purchased Services	939,203
600 Supplies	11,507
800 Other Objects	3,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,902,548</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	337,730
<b>Total Vocational Education</b>	<b>\$337,730</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,131
500 Other Purchased Services	18,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$25,131</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,000
<b>Total Nonpublic School Programs</b>	<b>\$8,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,197
<b>Total Pre-Kindergarten</b>	<b>\$10,697</b>
<b>Total Instruction</b>	<b>\$16,684,261</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	277,164
200 Personnel Services - Employee Benefits	183,016
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	120
600 Supplies	9,542
800 Other Objects	300

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$536,142</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	316,804
200 Personnel Services - Employee Benefits	229,159
300 Purchased Professional and Technical Services	71,305
500 Other Purchased Services	4,380
600 Supplies	11,358
800 Other Objects	1,326
<b>Total Support Services - Instructional Staff</b>	<b>\$634,332</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	926,072
200 Personnel Services - Employee Benefits	566,283
500 Other Purchased Services	27,016
600 Supplies	6,730
800 Other Objects	18,804
<b>Total Support Services - Administration</b>	<b>\$1,544,905</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	178,969
200 Personnel Services - Employee Benefits	151,864
300 Purchased Professional and Technical Services	44,600
400 Purchased Property Services	150
500 Other Purchased Services	8,817
600 Supplies	2,800
<b>Total Support Services - Pupil Health</b>	<b>\$387,200</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	164,258
200 Personnel Services - Employee Benefits	112,086
300 Purchased Professional and Technical Services	25,100
400 Purchased Property Services	825
500 Other Purchased Services	2,542
600 Supplies	42,930
800 Other Objects	14,000
<b>Total Support Services - Business</b>	<b>\$361,741</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	961,458
200 Personnel Services - Employee Benefits	706,995
300 Purchased Professional and Technical Services	3,470
400 Purchased Property Services	171,250
500 Other Purchased Services	85,600
600 Supplies	389,595
700 Property	1,400
800 Other Objects	531
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,320,299</b>
<b>2700 Student Transportation Services</b>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	870,287
<b>Total Student Transportation Services</b>	<b>\$870,287</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	75,215
200 Personnel Services - Employee Benefits	52,174
300 Purchased Professional and Technical Services	10,160
500 Other Purchased Services	22,445
600 Supplies	1,600
<b>Total Support Services - Central</b>	<b>\$161,594</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	11,000
<b>Total Other Support Services</b>	<b>\$11,000</b>
<b>Total Support Services</b>	<b>\$6,827,500</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	303,033
200 Personnel Services - Employee Benefits	157,279
300 Purchased Professional and Technical Services	57,586
400 Purchased Property Services	76,801
500 Other Purchased Services	95,500
600 Supplies	81,143
700 Property	4,000
800 Other Objects	16,625
<b>Total Student Activities</b>	<b>\$791,967</b>
<b>3300 Community Services</b>	
400 Purchased Property Services	74,000
<b>Total Community Services</b>	<b>\$74,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$865,967</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	31,800
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$31,800</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$31,800</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	447,422
900 Other Uses of Funds	1,720,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,167,422</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,167,422</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,576,950</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	2,195,305	932,001
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	8,847,818	7,588,538
Debt Service Fund		
Food Service / Cafeteria Operations Fund	24,005	20,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$11,067,128</b>	<b>\$8,540,539</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	3,556,843	432,001
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		5,000,000
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		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$3,556,843</b>	<b>\$5,432,001</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$14,623,971</b>	<b>\$13,972,540</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	24,899,523	552,148
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	165,425	869,285
0540 Accumulated Compensated Absences	516,556	552,148
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,991,272	1,899,935
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$27,572,776</b>	<b>\$3,873,516</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		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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>\$27,572,776</b>	<b>\$3,873,516</b>

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,236,864	159,570
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	244,087	159,570
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		
<b>Total Short-Term Payables</b>	<b>\$2,480,951</b>	<b>\$319,140</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$30,053,727</b>	<b>\$4,192,656</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	432,001
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$432,001</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$432,001</b>
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