

FINAL GENERAL FUND BUDGET

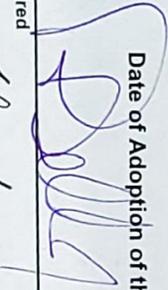
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Ronald Dellarose

President of the Board - Original Signature Required



Date

6/24/21

John Harvey

Secretary of the Board - Original Signature Required

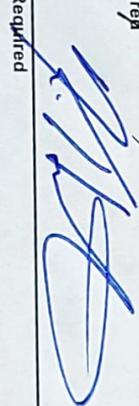


Date

6/24/21

Keith Hartbauer

Chief School Administrator - Original Signature Required



Date

6/24/21

Michael Llewellyn

Contact Person

Telephone

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Extn :3102

Extension

mlllewellyn@basd.org

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	\$30215628
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**

24 PS 6-687(a)(1)

(03/2006)

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 5-20-21
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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

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

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 \$30,215,626

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$30,215,626

	<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

Amount

REVENUE FROM FEDERAL SOURCES

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

\$341,469

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%

II.

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

(l / 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

\$341,469

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

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>
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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	24,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
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			44,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	52,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			952,000
Total Act 511, Current Taxes			890,500
Act 511 Tax Limit -->		403,155,632 X	12
		Market Value	Mills
			4,837,868
			(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>									
	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 <u>Current Act 511 Taxes- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
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%				

<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

2021-2022 Final General Fund Budget

LEA : 101260803 Brownsville Area SD

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Page - 1 of 3

<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>	

2021-2022 Final General Fund Budget

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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

<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 <u>Operation of Non-Instructional Services</u>	
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 <u>Other Expenditures and Financing Uses</u>	
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

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$2,050,000	\$2,175,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

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

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

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$42,072,000	\$41,942,000
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