

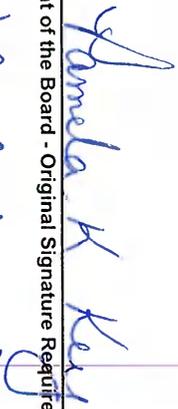
FINAL GENERAL FUND BUDGET

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 Required



Date

6-15-2021

Secretary of the Board - Original Signature Required



Date

6-15-2021

Chief School Administrator - Original Signature Required



Date

6-15-2021

Jennifer S Callahan

(724)334-1406

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Contact Person

Telephone

Extension

callahan@burrell.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burrell SD	COUNTY : Westmoreland	AUN : 107650703
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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.

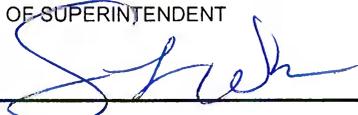
Total Budgeted Expenditures	\$32709013
Ending Unassigned Fund Balance	\$1864360
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.69%

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 6-15-2021
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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 : Burrell SD	County : Westmoreland	AUN Number : 107650703
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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 5/11/2021
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is less than 1% of total expenditures. Provides funds for variables that are unpredictable or unknown during budget preparation but require expenditures like change in costs of goods/services, enrollment, special ed, and pandemics.
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.	Estimated Ending Unassigned Fund Balance is less than 6% of total expenditures. District tries to keep 5-8% to ensure financial stability, improve bond rating, and provide 2 months operating expenses. Funds are not obligated for other use.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board approved resolution to commit funds over time. Estimated Committed Funds ending balance as follows: PSERS Stabilization \$300,000; Real Estate Tax Appeals \$530,000.

<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	14,357
0830 Committed Fund Balance	1,085,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,300,051
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,385,051</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,451,446
7000 Revenue from State Sources	12,430,417
8000 Revenue from Federal Sources	1,136,459
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,018,322</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,403,373</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	15,111,446
6113 Public Utility Realty Taxes	16,300
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	43,000
6140 Current Act 511 Taxes - Flat Rate Assessments	68,000
6150 Current Act 511 Taxes - Proportional Assessments	1,896,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	560,200
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	53,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	366,000
6910 Rentals	15,000
6940 Tuition from Patrons	137,000
6960 Services Provided Other Local Governmental Units / LEAs	6,000
6990 Refunds and Other Miscellaneous Revenue	95,000

REVENUE FROM LOCAL SOURCES \$18,451,446

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,969,127
7112 Basic Education Funding-Social Security	585,530
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,238,477
7311 Pupil Transportation Subsidy	623,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	242,538
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	701,844
7505 Ready to Learn Block Grant	268,508
7820 State Share of Retirement Contributions	2,641,393

REVENUE FROM STATE SOURCES \$12,430,417

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	228,615
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,501
8517 NCLB, Title IV - 21st Century Schools	14,693
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	61,500
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	704,950

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	83,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,200

REVENUE FROM FEDERAL SOURCES \$1,136,459

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,018,322

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,111,446
Amount of Tax Relief for Homestead Exclusions	<u>\$701,844</u>
Total Approx. Tax Revenue:	\$15,813,290
Approx. Tax Levy for Tax Rate Calculation:	\$16,642,188

	Westmoreland	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$162,977,715	\$162,977,715
b. Real Estate Mills	100.5000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$872,914,978	\$872,914,978
d. Assessed Value	\$160,021,038	\$160,021,038
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$16,379,260	\$16,379,260
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$16,379,260	\$16,379,260
(f Total * g)		
i. Base Mills Subject to Index	100.5000	
(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	94.80000%	94.80000%
k. Tax Levy Needed	\$16,642,188	\$16,642,188
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	104.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,642,188	\$16,642,188
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,940,344
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,111,446
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,111,446	
Amount of Tax Relief for Homestead Exclusions	<u>\$701,844</u>	
Total Approx. Tax Revenue:	\$15,813,290	
Approx. Tax Levy for Tax Rate Calculation:	\$16,642,188	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	104.4195	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,709,317	\$16,709,317
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	\$1,602.00	
Number of Homestead/Farmstead Properties	4215	4215
Median Assessed Value of Homestead Properties		\$20,570

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,111,446
Amount of Tax Relief for Homestead Exclusions	<u>\$701,844</u>
Total Approx. Tax Revenue:	\$15,813,290
Approx. Tax Levy for Tax Rate Calculation:	\$16,642,188
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$701,844	Lowering RE Tax Rate	\$0	\$701,844
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$701,844

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>
Westmoreland	160,021,038	104.0000	16,642,188			94.80000%	
Totals:	160,021,038		16,642,188	- 701,844	= 15,940,344	X 94.80000%	= 15,111,446

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		43,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	43,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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			68,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,726,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	170,000
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			1,896,000
Total Act 511, Current Taxes			1,964,000
Act 511 Tax Limit -->		872,914,978 X	12
		Market Value	Mills
			10,474,980
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u> Westmoreland	100.5000	104.0000	3.49%	Yes	3.9%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%			
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	15,548,719
1200 Special Programs - Elementary / Secondary	2,813,809
1300 Vocational Education	696,250
1400 Other Instructional Programs - Elementary / Secondary	64,334
1500 Nonpublic School Programs	2,156
Total Instruction	\$19,125,268
2000 Support Services	
2100 Support Services - Students	1,250,579
2200 Support Services - Instructional Staff	608,105
2300 Support Services - Administration	2,472,077
2400 Support Services - Pupil Health	327,728
2500 Support Services - Business	438,027
2600 Operation and Maintenance of Plant Services	2,827,254
2700 Student Transportation Services	1,610,214
2800 Support Services - Central	447,318
2900 Other Support Services	7,650
Total Support Services	\$9,988,952
3000 Operation of Non-Instructional Services	
3200 Student Activities	703,059
3300 Community Services	32,382
Total Operation of Non-Instructional Services	\$735,441
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,559,352
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$2,859,352
Total Estimated Expenditures and Other Financing Uses	\$32,709,013

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,113,839
200 Personnel Services - Employee Benefits	5,445,366
300 Purchased Professional and Technical Services	112,304
400 Purchased Property Services	54,392
500 Other Purchased Services	358,077
600 Supplies	262,089
700 Property	195,526
800 Other Objects	7,126
Total Regular Programs - Elementary / Secondary	\$15,548,719
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	936,976
200 Personnel Services - Employee Benefits	584,709
300 Purchased Professional and Technical Services	866,813
500 Other Purchased Services	408,891
600 Supplies	15,130
800 Other Objects	1,290
Total Special Programs - Elementary / Secondary	\$2,813,809
1300 <u>Vocational Education</u>	
500 Other Purchased Services	696,250
Total Vocational Education	\$696,250
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,400
200 Personnel Services - Employee Benefits	7,921
500 Other Purchased Services	38,013
Total Other Instructional Programs - Elementary / Secondary	\$64,334
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,156
Total Nonpublic School Programs	\$2,156
Total Instruction	\$19,125,268
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	612,573
200 Personnel Services - Employee Benefits	356,997
300 Purchased Professional and Technical Services	217,144
400 Purchased Property Services	5,864
500 Other Purchased Services	2,924
600 Supplies	49,699
700 Property	4,500
800 Other Objects	878
Total Support Services - Students	\$1,250,579
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	328,168
200 Personnel Services - Employee Benefits	227,539
300 Purchased Professional and Technical Services	12,285
400 Purchased Property Services	1,113
500 Other Purchased Services	5,262
600 Supplies	30,343
800 Other Objects	3,395
Total Support Services - Instructional Staff	\$608,105
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,421,309
200 Personnel Services - Employee Benefits	802,283
300 Purchased Professional and Technical Services	132,850
400 Purchased Property Services	14,230
500 Other Purchased Services	56,880
600 Supplies	27,216
700 Property	150
800 Other Objects	17,159
Total Support Services - Administration	\$2,472,077
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	189,986
200 Personnel Services - Employee Benefits	121,356
300 Purchased Professional and Technical Services	9,675
400 Purchased Property Services	251
500 Other Purchased Services	3,230
600 Supplies	3,100
800 Other Objects	130
Total Support Services - Pupil Health	\$327,728
2500 Support Services - Business	
100 Personnel Services - Salaries	232,868
200 Personnel Services - Employee Benefits	158,896
300 Purchased Professional and Technical Services	9,300
400 Purchased Property Services	7,496
500 Other Purchased Services	12,270
600 Supplies	14,787
800 Other Objects	2,410
Total Support Services - Business	\$438,027
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,054,055
200 Personnel Services - Employee Benefits	785,526
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	235,486
500 Other Purchased Services	126,236
600 Supplies	530,651
700 Property	10,000
800 Other Objects	300

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,827,254
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,610,214
Total Student Transportation Services	\$1,610,214
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	208,900
200 Personnel Services - Employee Benefits	118,282
300 Purchased Professional and Technical Services	68,598
500 Other Purchased Services	6,340
600 Supplies	25,078
700 Property	20,000
800 Other Objects	120
Total Support Services - Central	\$447,318
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,650
Total Other Support Services	\$7,650
Total Support Services	\$9,988,952
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	323,040
200 Personnel Services - Employee Benefits	156,129
300 Purchased Professional and Technical Services	72,986
400 Purchased Property Services	13,100
500 Other Purchased Services	74,972
600 Supplies	49,997
800 Other Objects	12,835
Total Student Activities	\$703,059
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	30,982
600 Supplies	500
800 Other Objects	900
Total Community Services	\$32,382
Total Operation of Non-Instructional Services	\$735,441
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	814,352
900 Other Uses of Funds	1,745,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,559,352
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$2,859,352
TOTAL EXPENDITURES	\$32,709,013

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Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,743,000	4,870,606
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	860,000	860,000
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	\$6,603,000	\$5,730,606
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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		
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TOTAL CASH AND INVESTMENTS	\$6,603,000	\$5,730,606
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	20,435,000	18,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	247,153	173,007
0540 Accumulated Compensated Absences	208,382	202,844
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,727,913	4,727,913
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,618,448	\$23,793,764

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		

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$25,618,448	\$23,793,764

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	\$25,618,448	\$23,793,764
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	14,357
0830 Committed Fund Balance	830,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,864,360
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,694,360
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,008,717