

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2021

*Harry M. Swedley, PharmD*

President of the Board - Original Signature Required

6-21-21  
Date

*Paul M. Kamzinski, EdD*

Secretary of the Board - Original Signature Required

6-21-21  
Date

*Abby W. Sapp*

Chief School Administrator - Original Signature Required

6-21-21  
Date

DAVID M CERRA

*DMC*

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carbondale Area SD	COUNTY : Lackawanna	AUN : 119351303
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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%

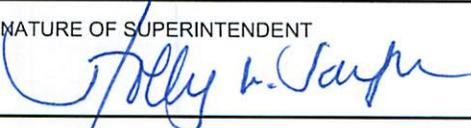
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021 )?      Yes       No

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

Total Budgeted Expenditures	\$27976014
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 6.21.2021
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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)

<b>School District Name :</b> Carbondale Area SD	<b>County :</b> Lackawanna	<b>AUN Number :</b> 119351303
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-21-21
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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.	District has a projected 0 fund balance. The District did a \$4 million unfunded debt offering approved by Lackawanna County Court in order to fund operations in Nov '19 The District still is working with PFM as appointed by PDE to review financial infor

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	8,805,176
7000 Revenue from State Sources	15,987,224
8000 Revenue from Federal Sources	3,183,614
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** **\$27,976,014**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$27,976,014**

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,749,318
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	68,508
6140 Current Act 511 Taxes - Flat Rate Assessments	4,350
6150 Current Act 511 Taxes - Proportional Assessments	1,035,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	515,000
6500 Earnings on Investments	43,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	810,000
6910 Rentals	2,500
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	560,000

**REVENUE FROM LOCAL SOURCES \$8,805,176**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,400,000
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	1,475,000
7311 Pupil Transportation Subsidy	685,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,100
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	385,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	625,680
7505 Ready to Learn Block Grant	318,944
7506 PAsmart Grants	7,500
7810 State Share of Social Security and Medicare Taxes	475,000
7820 State Share of Retirement Contributions	2,550,000

**REVENUE FROM STATE SOURCES \$15,987,224**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	765,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,626
8517 NCLB, Title IV - 21st Century Schools	55,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	680,600
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,560,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,888

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,500
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,183,614</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>27,976,014</b>
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Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,749,318</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$625,680</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,374,998</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,449,148</b>

	Lackawanna	Total
<hr/>		
<b>2020-21 Data</b>		
a. Assessed Value	\$56,062,342	\$56,062,342
b. Real Estate Mills	130.6680	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$344,896,933	\$344,896,933
d. Assessed Value	\$56,219,985	\$56,219,985
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$7,325,554	\$7,325,554
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2020-21 Tax Levy</b>	<b>\$7,325,554</b>	<b>\$7,325,554</b>
(f Total * g)		
i. Base Mills Subject to Index	130.6680	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	84.25800%	84.25800%
k. Tax Levy Needed	\$7,449,148	\$7,449,148
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>132.5000</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$7,449,148</b>	<b>\$7,449,148</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,823,468
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,749,318
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,749,318</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$625,680</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$6,374,998</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,449,148</b>	
	<b>Lackawanna</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	136.6787	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,684,074	\$7,684,074
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,140.00	
Number of Homestead/Farmstead Properties	2207	2207
Median Assessed Value of Homestead Properties		\$8,700

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Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,749,318</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$625,680</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,374,998</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,449,148</b>

<b>Lackawanna</b>		<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$625,680	Lowering RE Tax Rate	\$0	\$625,680
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$625,680</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>
Lackawanna	56,219,985	132.5000	7,449,148			84.25800%	
<b>Totals:</b>	<b>56,219,985</b>		<b>7,449,148</b>	<b>625,680</b>	<b>6,823,468</b>	<b>84.25800%</b>	<b>5,749,318</b>

	<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	4,350
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** **4,350** **4,350**

	<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%	950,000	950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	85,000	85,000
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** **1,035,000** **1,035,000**

**Total Act 511, Current Taxes** **1,039,350**

<b>Act 511 Tax Limit --&gt;</b>	<b>344,896,933</b>	<b>12</b>	<b>4,138,763</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> Lackawanna	130.6680	132.5000	1.41%	Yes	4.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					4.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,962,564
1200 Special Programs - Elementary / Secondary	6,926,000
1300 Vocational Education	625,500
1400 Other Instructional Programs - Elementary / Secondary	964,300
1800 Pre-Kindergarten	646,200
<b>Total Instruction</b>	<b>\$18,124,564</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,012,000
2200 Support Services - Instructional Staff	647,000
2300 Support Services - Administration	1,202,000
2400 Support Services - Pupil Health	237,000
2500 Support Services - Business	377,500
2600 Operation and Maintenance of Plant Services	2,600,250
2700 Student Transportation Services	1,000,000
2900 Other Support Services	11,000
<b>Total Support Services</b>	<b>\$7,086,750</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	361,000
3300 Community Services	3,700
<b>Total Operation of Non-Instructional Services</b>	<b>\$364,700</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,400,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,976,014</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	4,163,272
200 Personnel Services - Employee Benefits	3,298,292
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	30,000
500 Other Purchased Services	1,125,000
600 Supplies	190,000
700 Property	45,000
800 Other Objects	1,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,962,564</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,100,000
200 Personnel Services - Employee Benefits	1,850,000
300 Purchased Professional and Technical Services	430,000
400 Purchased Property Services	15,000
500 Other Purchased Services	2,500,000
600 Supplies	25,000
700 Property	5,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,926,000</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	145,000
200 Personnel Services - Employee Benefits	75,000
500 Other Purchased Services	400,000
600 Supplies	5,500
<b>Total Vocational Education</b>	<b>\$625,500</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	540,000
200 Personnel Services - Employee Benefits	385,000
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	4,500
500 Other Purchased Services	7,800
600 Supplies	25,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$964,300</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	302,000
200 Personnel Services - Employee Benefits	268,000
500 Other Purchased Services	68,700
600 Supplies	7,500
<b>Total Pre-Kindergarten</b>	<b>\$646,200</b>
<b>Total Instruction</b>	<b>\$18,124,564</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	615,000
200 Personnel Services - Employee Benefits	375,000
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	500
600 Supplies	1,000
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$1,012,000</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	380,000
200 Personnel Services - Employee Benefits	255,000
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,500
500 Other Purchased Services	2,000
600 Supplies	7,000
<b>Total Support Services - Instructional Staff</b>	<b>\$647,000</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	590,000
200 Personnel Services - Employee Benefits	360,000
300 Purchased Professional and Technical Services	185,000
400 Purchased Property Services	1,000
500 Other Purchased Services	30,500
600 Supplies	12,500
800 Other Objects	23,000
<b>Total Support Services - Administration</b>	<b>\$1,202,000</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	150,000
200 Personnel Services - Employee Benefits	75,000
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	500
600 Supplies	10,000
<b>Total Support Services - Pupil Health</b>	<b>\$237,000</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	187,000
200 Personnel Services - Employee Benefits	118,000
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	1,500
500 Other Purchased Services	7,500
600 Supplies	3,500
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$377,500</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	605,000
200 Personnel Services - Employee Benefits	525,000
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	730,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	600,000
600 Supplies	90,000
700 Property	15,000
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,600,250</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,000,000
<b>Total Student Transportation Services</b>	<b>\$1,000,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	11,000
<b>Total Other Support Services</b>	<b>\$11,000</b>
<b>Total Support Services</b>	<b>\$7,086,750</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	190,000
200 Personnel Services - Employee Benefits	78,000
500 Other Purchased Services	33,000
600 Supplies	60,000
<b>Total Student Activities</b>	<b>\$361,000</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	3,600
200 Personnel Services - Employee Benefits	100
<b>Total Community Services</b>	<b>\$3,700</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$364,700</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,400,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,400,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,976,014</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	850,000	850,000
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		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$850,000</b>	<b>\$850,000</b>

**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** **\$850,000** **\$850,000**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	9,000,000	8,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	760,000
0550 Authority Lease Obligations	9,100,000	8,450,000
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,600,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$23,350,000</b>	<b>\$22,310,000</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$23,350,000</b>	<b>\$22,310,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$23,350,000</b>	<b>\$22,310,000</b>
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