

# 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

6-15-2021  
Date

  
Secretary of the Board - Original Signature Required

6-15-2021  
Date

  
Chief School Administrator - Original Signature Required

06-15-2021  
Date

Amy L Hershey

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Fulton SD	COUNTY : Fulton	AUN : 111291304
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

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

Yes   
No

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

Total Budgeted Expenditures	\$16650137
Ending Unassigned Fund Balance	\$4759
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.02%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes   
No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 7/7/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

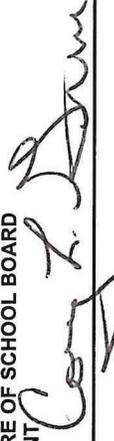
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Central Fulton SD	<b>County :</b> Fulton	<b>AUN Number :</b> 111291304
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-15-2021
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$31,080.00 Function 2700, Object 200: \$41,226.00	Retirement and Health Insurance premiums make benefits greater than salary
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future projects and equipment, future debt service, and future retirement increases.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,988,200
7000 Revenue from State Sources	9,536,000
8000 Revenue from Federal Sources	740,437
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$16,264,637</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$19,764,637</u></b>

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

Act 1 Index (current): 4.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$4,800,000

Amount of Tax Relief for Homestead Exclusions \$389,884

Total Approx. Tax Revenue: \$5,189,884

Approx. Tax Levy for Tax Rate Calculation: \$5,437,937

	<b>Fulton</b>	<b>Total</b>
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<b>2020-21 Data</b>		
a. Assessed Value	\$171,242,010	\$171,242,010
b. Real Estate Mills	31.6783	

<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$409,735,419	\$409,735,419
d. Assessed Value	\$171,661,251	\$171,661,251
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$5,424,656	\$5,424,656
(a * b)		

<b>II. 2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,424,656	\$5,424,656
(f Total * g)		
i. Base Mills Subject to Index	31.6783	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.08616%	95.08616%
k. Tax Levy Needed	\$5,437,937	\$5,437,937
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>31.6783</b>	
(k / d * 1000)		

<b>III.</b>		
m. Tax Levy Generated by Mills	\$5,437,937	\$5,437,937
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,048,053
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,800,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

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

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	33.0087	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,666,315	\$5,666,315
<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	\$7,077.00	
Number of Homestead/Farmstead Properties	1707	1707
Median Assessed Value of Homestead Properties		\$51,190

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Act 1 Index (current): 4.2%

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

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$384,874	Lowering RE Tax Rate	\$0	\$384,874
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,010			\$5,010
<b>Amount of Tax Relief from State/Local Sources</b>				<b><u>\$389,884</u></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>
Fulton	171,661,251	31.6783	5,437,937			95.08616%	
<b>Totals:</b>	<b>171,661,251</b>		<b>5,437,937</b>	<b>389,884</b>	<b>5,048,053</b>	<b>95.08616%</b>	<b>4,800,000</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,500
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	12,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	12,700
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 25,200 25,200**

	<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%	560,000	560,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	70,000	70,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes -- Proportional Assessments 630,000 630,000**

**Total Act 511, Current Taxes 655,200**

<b>Act 511 Tax Limit --&gt;</b>	<b>409,735,419</b>	<b>12</b>	<b>4,916,825</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Fulton	31.6783	31.6783	0.00%	Yes	4.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,043,151
1200 Special Programs - Elementary / Secondary	2,136,315
1300 Vocational Education	448,672
1400 Other Instructional Programs - Elementary / Secondary	11,785
<b>Total Instruction</b>	<b>\$10,639,923</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	443,600
2200 Support Services - Instructional Staff	416,473
2300 Support Services - Administration	1,003,563
2400 Support Services - Pupil Health	146,833
2500 Support Services - Business	307,628
2600 Operation and Maintenance of Plant Services	1,189,622
2700 Student Transportation Services	739,536
2800 Support Services - Central	120,206
<b>Total Support Services</b>	<b>\$4,367,461</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	260,744
<b>Total Operation of Non-Instructional Services</b>	<b>\$260,744</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	933,572
5200 Interfund Transfers - Out	-9,000
5300 Transfers Out to Component Units/Primary Governments	457,437
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,382,009</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,650,137</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	4,074,516
200 Personnel Services - Employee Benefits	3,192,795
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	470,000
600 Supplies	177,840
700 Property	75,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,043,151</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	982,574
200 Personnel Services - Employee Benefits	641,241
300 Purchased Professional and Technical Services	145,000
500 Other Purchased Services	350,000
600 Supplies	17,000
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,136,315</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	70,463
200 Personnel Services - Employee Benefits	60,209
500 Other Purchased Services	318,000
<b>Total Vocational Education</b>	<b>\$448,672</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,285
300 Purchased Professional and Technical Services	7,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$11,785</b>
<b>Total Instruction</b>	<b>\$10,639,923</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	244,735
200 Personnel Services - Employee Benefits	194,735
600 Supplies	4,130
<b>Total Support Services - Students</b>	<b>\$443,600</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	183,485
200 Personnel Services - Employee Benefits	137,088
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	30,000
500 Other Purchased Services	5,900
<b>Total Support Services - Instructional Staff</b>	<b>\$416,473</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	498,534

2021-2022 Final General Fund Budget

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

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

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	2,500,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	500,000	500,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,000,000</b>	<b>\$3,000,000</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** **\$3,000,000** **\$3,000,000**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	13,560,000	12,970,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	650,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$14,210,000</b>	<b>\$13,670,000</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

## 2021-2022 Final General Fund Budget

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**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>\$14,210,000</b>	<b>\$13,670,000</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>\$14,210,000</b>	<b>\$13,670,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,114,500
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,114,500</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,414,500</b>
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