

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Greene SD	COUNTY : Greene	AUN : 101301403
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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	\$33864771
Ending Unassigned Fund Balance	\$5983447
Ending Unassigned Fund Balance as a Percentage (%) of Total Budgeted Expenditures	17.37%

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 6/28/2021
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DUE DATE: AUGUST 15, 2021

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2021

Sharon L. Bennett
President of the Board - Original Signature RequiredDate 6/29/21Valerie Brooks
Secretary of the Board - Original Signature RequiredDate 6/29/21V. Brooks
Chief School Administrator - Original Signature RequiredDate 6/29/21

Valerie Brooks

(724)627-8151

Extn :

Contact Person

Telephone

Extension

vbrooks@cgsd.org

Email Address

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 : Central Greene SD	County : Greene	AUN Number : 101301403
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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 5/27/2021
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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.	Amount entered for unforeseen expenditures.
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.	Amount available for expenditures prior to receiving tax revenue.

<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		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,323,545	
0850 Unassigned Fund Balance	1,553,861	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,877,406</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,972,581	
7000 Revenue from State Sources	16,105,097	
8000 Revenue from Federal Sources	793,134	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$33,870,812</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$39,748,218</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,862,654
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	33,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	537,327
6910 Rentals	40,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	301,000
REVENUE FROM LOCAL SOURCES	\$16,972,581
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,747,082
7112 Basic Education Funding-Social Security	488,164
7220 Vocational Education	68,000
7271 Special Education funds for School-Aged Pupils	2,174,151
7311 Pupil Transportation Subsidy	720,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	437,068
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	921,383
7505 Ready to Learn Block Grant	352,907
7820 State Share of Retirement Contributions	2,161,342
REVENUE FROM STATE SOURCES	\$16,105,097
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	569,120
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	73,815
8517 NCLB, Title IV - 21st Century Schools	40,199
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$793,134
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,870,812

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,862,654	
Amount of Tax Relief for Homestead Exclusions	<u>\$921,383</u>	
Total Approx. Tax Revenue:	\$14,784,037	
Approx. Tax Levy for Tax Rate Calculation:	\$15,560,689	
	Greene	Total

2020-21 Data		
a. Assessed Value	\$540,877,902	\$540,877,902
b. Real Estate Mills	29.1175	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$812,220,234	\$812,220,234
d. Assessed Value	\$534,410,212	\$534,410,212
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$15,749,012	\$15,749,012
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$15,749,012	\$15,749,012
(f Total * g)		
i. Base Mills Subject to Index	29.1175	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.69475%	94.69475%
k. Tax Levy Needed	\$15,560,689	\$15,560,689
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	29.1175	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,560,689	\$15,560,689
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,639,306
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,862,654
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,862,654	
Amount of Tax Relief for Homestead Exclusions	<u>\$921,383</u>	
Total Approx. Tax Revenue:	\$14,784,037	
Approx. Tax Levy for Tax Rate Calculation:	\$15,560,689	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.2530	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,167,512	\$16,167,512
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	\$10,341.00	
Number of Homestead/Farmstead Properties	3060	3060
Median Assessed Value of Homestead Properties		\$60,110

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,862,654
Amount of Tax Relief for Homestead Exclusions	<u>\$921,383</u>
Total Approx. Tax Revenue:	\$14,784,037
Approx. Tax Levy for Tax Rate Calculation:	\$15,560,689
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$921,383	Lowering RE Tax Rate	\$0	\$921,383
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$921,383

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Greene	534,410,212	29.1175	15,560,689				94.69475%		
Totals:	534,410,212		15,560,689	-	921,383	=	14,639,306	X	94.69475% = 13,862,654
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							0		0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		1,200,000		1,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		300,000		300,000
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							1,500,000		1,500,000
Total Act 511, Current Taxes									1,500,000
Act 511 Tax Limit -->					812,220,234	X	12		9,746,643
					Market Value		Mills		(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> Greene <u>Current Act 511 Taxes– Proportional Assessments</u>	29.1175	29.1175	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	12,496,547
1200 Special Programs - Elementary / Secondary	6,021,243
1300 Vocational Education	1,645,376
1400 Other Instructional Programs - Elementary / Secondary	45,974
Total Instruction	\$20,209,140
2000 Support Services	
2100 Support Services - Students	775,051
2200 Support Services - Instructional Staff	734,772
2300 Support Services - Administration	1,843,025
2400 Support Services - Pupil Health	359,722
2500 Support Services - Business	535,113
2600 Operation and Maintenance of Plant Services	3,114,917
2700 Student Transportation Services	2,307,000
2800 Support Services - Central	1,000
2900 Other Support Services	25,000
Total Support Services	\$9,695,600
3000 Operation of Non-Instructional Services	
3200 Student Activities	745,647
3300 Community Services	9,230
Total Operation of Non-Instructional Services	\$754,877
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,955,154
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,205,154
Total Estimated Expenditures and Other Financing Uses	\$33,864,771

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,634,158
200 Personnel Services - Employee Benefits	4,523,416
300 Purchased Professional and Technical Services	10,426
400 Purchased Property Services	6,070
500 Other Purchased Services	1,221,400
600 Supplies	100,425
800 Other Objects	652
Total Regular Programs - Elementary / Secondary	\$12,496,547
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,329,951
200 Personnel Services - Employee Benefits	1,846,501
300 Purchased Professional and Technical Services	914,000
400 Purchased Property Services	30,000
500 Other Purchased Services	851,250
600 Supplies	48,466
700 Property	800
800 Other Objects	275
Total Special Programs - Elementary / Secondary	\$6,021,243
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	419,520
200 Personnel Services - Employee Benefits	300,921
400 Purchased Property Services	1,005
500 Other Purchased Services	914,126
600 Supplies	9,804
Total Vocational Education	\$1,645,376
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,494
500 Other Purchased Services	40,750
600 Supplies	230
Total Other Instructional Programs - Elementary / Secondary	\$45,974
Total Instruction	\$20,209,140
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	450,107
200 Personnel Services - Employee Benefits	323,339
500 Other Purchased Services	300
600 Supplies	892
800 Other Objects	413
Total Support Services - Students	\$775,051
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	261,080

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	177,092
300	Purchased Professional and Technical Services	122,000
500	Other Purchased Services	5,200
600	Supplies	168,100
800	Other Objects	1,300
Total Support Services - Instructional Staff		\$734,772
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	936,433
200	Personnel Services - Employee Benefits	675,905
300	Purchased Professional and Technical Services	110,400
400	Purchased Property Services	6,850
500	Other Purchased Services	58,050
600	Supplies	11,172
700	Property	10,000
800	Other Objects	34,215
Total Support Services - Administration		\$1,843,025
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	192,079
200	Personnel Services - Employee Benefits	150,441
300	Purchased Professional and Technical Services	10,000
400	Purchased Property Services	273
500	Other Purchased Services	300
600	Supplies	6,629
Total Support Services - Pupil Health		\$359,722
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	263,405
200	Personnel Services - Employee Benefits	131,208
300	Purchased Professional and Technical Services	5,000
400	Purchased Property Services	112,300
500	Other Purchased Services	950
600	Supplies	21,000
700	Property	500
800	Other Objects	750
Total Support Services - Business		\$535,113
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	987,392
200	Personnel Services - Employee Benefits	886,975
300	Purchased Professional and Technical Services	42,350
400	Purchased Property Services	238,400
500	Other Purchased Services	234,100
600	Supplies	707,200
700	Property	15,500
800	Other Objects	3,000
Total Operation and Maintenance of Plant Services		\$3,114,917
2700 <u>Student Transportation Services</u>		

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,000
500 Other Purchased Services	2,300,000
Total Student Transportation Services	\$2,307,000
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	1,000
Total Support Services - Central	\$1,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$9,695,600
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	299,618
200 Personnel Services - Employee Benefits	153,279
300 Purchased Professional and Technical Services	79,500
400 Purchased Property Services	13,670
500 Other Purchased Services	125,225
600 Supplies	51,455
800 Other Objects	22,900
Total Student Activities	\$745,647
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	230
600 Supplies	6,000
Total Community Services	\$9,230
Total Operation of Non-Instructional Services	\$754,877
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	965,154
900 Other Uses of Funds	1,990,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,955,154
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,205,154
TOTAL EXPENDITURES	\$33,864,771

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	9,673,604	6,300,000
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	257,374	
Other Capital Projects Fund	3,872,888	
Debt Service Fund	2,701,141	2,701,141
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	3,498,555	2,943,005
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,008,562	\$11,949,146

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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$20,008,562	\$11,949,146

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	44,417,965	41,462,811
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	428,195	428,195
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,350,000	3,350,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$48,196,160	\$45,241,006
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		

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<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 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		

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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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$48,196,160	\$45,241,006	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$48,196,160	\$45,241,006

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,883,447
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,883,447
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,983,447