

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

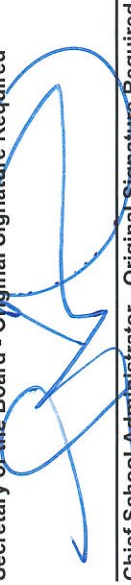
Date of Adoption of the General Fund Budget: 06/15/2021



President of the Board - Original Signature Required6/15/2021

Date

Secretary of the Board - Original Signature Required6/15/2021

Date

Chief School Administrator - Original Signature Required6/15/2021

Date

Patricia W Connolly

Contact Person

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Telephone

Extn :

Extension

pconnolly@cvsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers Valley SD	COUNTY : Allegheny	AUN : 103021752
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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.

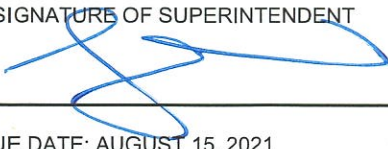
Total Budgeted Expenditures	\$72158944
Ending Unassigned Fund Balance	\$2026644
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.80%

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 6-17-2021
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Chartiers Valley SD	County : Allegheny	AUN Number : 103021752
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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 5/4/2021
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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>
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.	The projected ending fund balance represents funds available for unforeseen increases in expenditures or revenue shortfalls.

<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	838,344	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,087,433	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,087,433</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	52,081,870	
7000 Revenue from State Sources	17,435,455	
8000 Revenue from Federal Sources	2,580,830	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$72,098,155</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$74,185,588</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,288,059
6112 Interim Real Estate Taxes	172,530
6113 Public Utility Realty Taxes	43,000
6114 Payments in Lieu of Current Taxes - State / Local	90,100
6140 Current Act 511 Taxes - Flat Rate Assessments	68,996
6150 Current Act 511 Taxes - Proportional Assessments	6,828,420
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,207,165
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	56,915
6800 Revenues from Intermediary Sources / Pass-Through Funds	436,685
6910 Rentals	80,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	620,000
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$52,081,870
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,084,362
7112 Basic Education Funding-Social Security	1,246,023
7160 Tuition for Orphans Subsidy	66,991
7271 Special Education funds for School-Aged Pupils	1,799,174
7311 Pupil Transportation Subsidy	909,395
7312 Nonpublic and Charter School Pupil Transportation Subsidy	109,340
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	262,177
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,055
7340 State Property Tax Reduction Allocation	911,525
7360 Safe Schools	30,000
7501 PA Accountability Grants	303,975
7820 State Share of Retirement Contributions	5,650,438
REVENUE FROM STATE SOURCES	\$17,435,455
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	361,860
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,060
8517 NCLB, Title IV - 21st Century Schools	26,990
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,987,350

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	127,570
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,580,830
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	72,098,155

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,288,059	
Amount of Tax Relief for Homestead Exclusions	<u>\$911,525</u>	
Total Approx. Tax Revenue:	\$43,199,584	
Approx. Tax Levy for Tax Rate Calculation:	\$44,630,872	
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$2,361,075,091	\$2,361,075,091
b. Real Estate Mills	18.2118	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,130,967,499	\$2,130,967,499
d. Assessed Value	\$2,379,297,993	\$2,379,297,993
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$42,999,427	\$42,999,427
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$42,999,427	\$42,999,427
(f Total * g)		
i. Base Mills Subject to Index	18.2118	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.72619%	96.72619%
k. Tax Levy Needed	\$44,630,872	\$44,630,872
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	18.7580	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$44,630,872	\$44,630,872
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,719,347
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,288,059
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,288,059	
Amount of Tax Relief for Homestead Exclusions	<u>\$911,525</u>	
Total Approx. Tax Revenue:	\$43,199,584	
Approx. Tax Levy for Tax Rate Calculation:	\$44,630,872	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.7581	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,631,110	\$44,631,110
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	\$5,366.78	
Number of Homestead/Farmstead Properties	9055	9055
Median Assessed Value of Homestead Properties		\$131,400

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,288,059
Amount of Tax Relief for Homestead Exclusions	<u>\$911,525</u>
Total Approx. Tax Revenue:	\$43,199,584
Approx. Tax Levy for Tax Rate Calculation:	\$44,630,872
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$911,525	Lowering RE Tax Rate	\$0	\$911,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$911,525

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103021752 Chartiers Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/21/2021 8:20:13 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	2,379,297,993	18.7580	44,630,872			96.72619%	
Totals:	2,379,297,993		44,630,872	- 911,525	= 43,719,347	X 96.72619%	= 42,288,059
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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			\$5.00	\$0.00	68,996	68,996
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						68,996	68,996
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	5,418,455	5,418,455
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	880,825	880,825
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			0.7500	0.000	529,140	529,140
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						6,828,420	6,828,420
Total Act 511, Current Taxes							6,897,416
Act 511 Tax Limit -->				2,130,967,499		X 12	25,571,610
				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	Current Real Estate Taxes									
	Allegheny	18.2118	18.7580	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679					3.0%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,313,599
1200 Special Programs - Elementary / Secondary	8,576,735
1300 Vocational Education	871,560
1400 Other Instructional Programs - Elementary / Secondary	41,250
1500 Nonpublic School Programs	9,191
Total Instruction	\$43,812,335
2000 Support Services	
2100 Support Services - Students	1,867,710
2200 Support Services - Instructional Staff	2,498,084
2300 Support Services - Administration	3,669,405
2400 Support Services - Pupil Health	474,110
2500 Support Services - Business	969,404
2600 Operation and Maintenance of Plant Services	6,064,419
2700 Student Transportation Services	5,160,041
2800 Support Services - Central	126,080
2900 Other Support Services	663,400
Total Support Services	\$21,492,653
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,520,760
3300 Community Services	15,494
Total Operation of Non-Instructional Services	\$1,536,254
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,217,702
5200 Interfund Transfers - Out	100,000
Total Other Expenditures and Financing Uses	\$5,317,702
Total Estimated Expenditures and Other Financing Uses	\$72,158,944

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,023,635
200 Personnel Services - Employee Benefits	12,237,573
300 Purchased Professional and Technical Services	375,300
400 Purchased Property Services	18,200
500 Other Purchased Services	1,250,655
600 Supplies	345,865
700 Property	39,843
800 Other Objects	22,528
Total Regular Programs - Elementary / Secondary	\$34,313,599
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,102,128
200 Personnel Services - Employee Benefits	2,632,317
300 Purchased Professional and Technical Services	1,080,878
500 Other Purchased Services	1,748,342
600 Supplies	12,745
800 Other Objects	325
Total Special Programs - Elementary / Secondary	\$8,576,735
1300 <u>Vocational Education</u>	
500 Other Purchased Services	871,560
Total Vocational Education	\$871,560
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,360
200 Personnel Services - Employee Benefits	17,890
Total Other Instructional Programs - Elementary / Secondary	\$41,250
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,191
600 Supplies	1,000
Total Nonpublic School Programs	\$9,191
Total Instruction	\$43,812,335
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,085,810
200 Personnel Services - Employee Benefits	701,995
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	5,200
600 Supplies	53,060
800 Other Objects	645
Total Support Services - Students	\$1,867,710
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	832,127
200 Personnel Services - Employee Benefits	574,590

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	153,392
500 Other Purchased Services	43,800
600 Supplies	203,025
700 Property	667,000
800 Other Objects	24,150
Total Support Services - Instructional Staff	\$2,498,084
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,913,135
200 Personnel Services - Employee Benefits	1,177,595
300 Purchased Professional and Technical Services	343,000
500 Other Purchased Services	75,025
600 Supplies	59,459
700 Property	14,166
800 Other Objects	87,025
Total Support Services - Administration	\$3,669,405
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	263,870
200 Personnel Services - Employee Benefits	199,140
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	600
600 Supplies	4,800
700 Property	5,000
Total Support Services - Pupil Health	\$474,110
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	415,545
200 Personnel Services - Employee Benefits	304,300
300 Purchased Professional and Technical Services	160,295
400 Purchased Property Services	1,224
500 Other Purchased Services	7,800
600 Supplies	75,840
700 Property	1,500
800 Other Objects	2,900
Total Support Services - Business	\$969,404
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,502,580
200 Personnel Services - Employee Benefits	1,613,195
300 Purchased Professional and Technical Services	283,864
400 Purchased Property Services	399,230
500 Other Purchased Services	99,375
600 Supplies	1,144,875
700 Property	12,000
800 Other Objects	9,300
Total Operation and Maintenance of Plant Services	\$6,064,419
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,322,040

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,149,410
300 Purchased Professional and Technical Services	12,800
400 Purchased Property Services	67,922
500 Other Purchased Services	1,223,702
600 Supplies	382,342
800 Other Objects	1,825
Total Student Transportation Services	\$5,160,041
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	80,745
200 Personnel Services - Employee Benefits	45,335
Total Support Services - Central	\$126,080
2900 <u>Other Support Services</u>	
500 Other Purchased Services	63,400
800 Other Objects	600,000
Total Other Support Services	\$663,400
Total Support Services	\$21,492,653
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	810,775
200 Personnel Services - Employee Benefits	359,440
300 Purchased Professional and Technical Services	167,900
400 Purchased Property Services	7,500
500 Other Purchased Services	10,500
600 Supplies	141,600
800 Other Objects	23,045
Total Student Activities	\$1,520,760
3300 <u>Community Services</u>	
500 Other Purchased Services	12,875
600 Supplies	2,619
Total Community Services	\$15,494
Total Operation of Non-Instructional Services	\$1,536,254
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,391,287
900 Other Uses of Funds	1,826,415
Total Debt Service / Other Expenditures and Financing Uses	\$5,217,702
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
Total Other Expenditures and Financing Uses	\$5,317,702
TOTAL EXPENDITURES	\$72,158,944

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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	9,202,950	9,202,950
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	3,400,000	649,000
Other Capital Projects Fund		
Debt Service Fund	2,443,000	2,373,000
Food Service / Cafeteria Operations Fund	100	100
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	20,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$15,096,050	\$12,245,050

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	\$15,096,050	\$12,245,050

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

<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		

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			

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	76,850,000	75,195,000
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		
Total Short-Term Payables	\$76,850,000	\$75,195,000
TOTAL INDEBTEDNESS	\$76,850,000	\$75,195,000

Account Description	Amounts
0810 Nonspendable Fund Balance	838,344
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,026,644
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,026,644
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,864,988