

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Keith Bielby

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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 : Carlynton SD	COUNTY : Allegheny	AUN : 103021603
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Each 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%

Will 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	\$30879655
Ending Unassigned Fund Balance	\$2470372
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT	DATE
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ISSUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Carlynton SD	County : Allegheny	AUN Number : 103021603
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number Description

Justification

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	288,067
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	1,438,353
850 Unassigned Fund Balance	2,470,372
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,908,725</u>
Estimated Revenues And Other Financing Sources	
5000 Revenue from Local Sources	20,711,160
7000 Revenue from State Sources	9,340,229
3000 Revenue from Federal Sources	828,266
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,879,655</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,788,380</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,373,111
6113 Public Utility Realty Taxes	30,358
6150 Current Act 511 Taxes - Proportional Assessments	2,154,018
6400 Delinquencies on Taxes Levied / Assessed by the LEA	752,499
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	274,829
6910 Rentals	12,380
6940 Tuition from Patrons	2,000
6960 Services Provided Other Local Governmental Units / LEAs	1,000
6970 Services Provided Other Funds	95,965
REVENUE FROM LOCAL SOURCES	\$20,711,160
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,402,537
7112 Basic Education Funding-Social Security	489,144
7160 Tuition for Orphans Subsidy	13,690
7271 Special Education funds for School-Aged Pupils	971,561
7311 Pupil Transportation Subsidy	347,074
7312 Nonpublic and Charter School Pupil Transportation Subsidy	67,005
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	558,588
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	189,030
7506 PAsmart Grants	15,000
7820 State Share of Retirement Contributions	2,221,600
REVENUE FROM STATE SOURCES	\$9,340,229
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	509,687
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,635
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,444
8517 NCLB, Title IV - 21st Century Schools	42,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	209,000
REVENUE FROM FEDERAL SOURCES	\$828,266
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,879,655

ct 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,373,111
Amount of Tax Relief for Homestead Exclusions	<u>\$558,588</u>
Total Approx. Tax Revenue:	\$17,931,699
Approx. Tax Levy for Tax Rate Calculation:	\$19,239,353

Allegheny

Total

2020-21 Data

a. Assessed Value	\$712,616,950	\$712,616,950
b. Real Estate Mills	25.7891	

I. 2021-22 Data

c. 2019 STEB Market Value	\$667,067,219	\$667,067,219
d. Assessed Value	\$719,411,005	\$719,411,005
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy (a * b)	\$18,377,750	\$18,377,750
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2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$18,377,750	\$18,377,750
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	25.7891	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$19,239,353	\$19,239,353

I. 2021-22 Real Estate Tax Rate 26.7432

(k / d * 1000)

III.

m. Tax Levy Generated by Mills (l / 1000 * d)	\$19,239,352	\$19,239,352
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$18,680,764
o. Net Tax Revenue Generated By Mills (n * Est. Ret. Collection)		\$17,373,111

ct 1 Index (current): 3.7%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$17,373,111	
mount of Tax Relief for Homestead Exclusions	<u>\$558,588</u>	
otal Approx. Tax Revenue:	\$17,931,699	
pprox. Tax Levy for Tax Rate Calculation:	\$19,239,353	
	Allegheny	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.7432	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,239,352	\$19,239,352
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	\$173.74	
Number of Homestead/Farmstead Properties	3215	3215
Median Assessed Value of Homestead Properties		\$105,900

ct 1 Index (current): 3.7%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$17,373,111
mount of Tax Relief for Homestead Exclusions	<u>\$558,588</u>
otal Approx. Tax Revenue:	\$17,931,699
pprox. Tax Levy for Tax Rate Calculation:	\$19,239,353
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$558,588	Lowering RE Tax Rate	\$0	\$558,588
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$558,588

CODE

3111 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>
Illegheny	719,411,005	26.7432	19,239,352			93.00000%	
otals:	719,411,005		19,239,352	558,588	18,680,764	93.00000%	17,373,111

	<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	\$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			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,954,018
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			2,154,018
Total Act 511, Current Taxes			2,154,018
Act 511 Tax Limit -->		667,067,219 X	12
		Market Value	Mills
			8,004,807
			(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> Allegheny	25.7891	26.7432	3.70%	Yes	3.7%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,101,593
1200 Special Programs - Elementary / Secondary	4,895,663
1300 Vocational Education	918,893
1400 Other Instructional Programs - Elementary / Secondary	82,636
1500 Nonpublic School Programs	26,173
Total Instruction	\$20,024,958
000 Support Services	
2100 Support Services - Students	1,377,359
2200 Support Services - Instructional Staff	1,128,096
2300 Support Services - Administration	1,857,391
2400 Support Services - Pupil Health	247,520
2500 Support Services - Business	348,022
2600 Operation and Maintenance of Plant Services	2,612,289
2700 Student Transportation Services	2,043,190
2900 Other Support Services	20,000
Total Support Services	\$9,633,867
000 Operation of Non-Instructional Services	
3200 Student Activities	637,593
3300 Community Services	73,289
Total Operation of Non-Instructional Services	\$710,882
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	409,948
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$509,948
Total Estimated Expenditures and Other Financing Uses	\$30,879,655

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,379,292
200 Personnel Services - Employee Benefits	4,793,472
300 Purchased Professional and Technical Services	583,036
400 Purchased Property Services	91,897
500 Other Purchased Services	1,058,723
600 Supplies	192,177
700 Property	1,100
800 Other Objects	1,896
Total Regular Programs - Elementary / Secondary	\$14,101,593
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,735,642
200 Personnel Services - Employee Benefits	1,482,779
300 Purchased Professional and Technical Services	498,463
400 Purchased Property Services	500
500 Other Purchased Services	1,136,675
600 Supplies	40,943
800 Other Objects	661
Total Special Programs - Elementary / Secondary	\$4,895,663
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	253,068
200 Personnel Services - Employee Benefits	159,720
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	493,826
600 Supplies	3,679
800 Other Objects	7,100
Total Vocational Education	\$918,893
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,300
200 Personnel Services - Employee Benefits	5,938
300 Purchased Professional and Technical Services	20,548
500 Other Purchased Services	50,000
800 Other Objects	850
Total Other Instructional Programs - Elementary / Secondary	\$82,636
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	18,027
200 Personnel Services - Employee Benefits	1,540
300 Purchased Professional and Technical Services	5,606
500 Other Purchased Services	1,000
Total Nonpublic School Programs	\$26,173
Total Instruction	\$20,024,958
2000 Support Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	650,123
200 Personnel Services - Employee Benefits	410,365
300 Purchased Professional and Technical Services	262,019
400 Purchased Property Services	140
500 Other Purchased Services	1,632
600 Supplies	52,680
800 Other Objects	400
Total Support Services - Students	\$1,377,359
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	481,414
200 Personnel Services - Employee Benefits	332,939
300 Purchased Professional and Technical Services	70,150
400 Purchased Property Services	6,150
500 Other Purchased Services	200
600 Supplies	221,443
700 Property	15,000
800 Other Objects	800
Total Support Services - Instructional Staff	\$1,128,096
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	872,254
200 Personnel Services - Employee Benefits	569,337
300 Purchased Professional and Technical Services	329,329
400 Purchased Property Services	12,571
500 Other Purchased Services	30,250
600 Supplies	25,500
800 Other Objects	18,150
Total Support Services - Administration	\$1,857,391
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	122,930
200 Personnel Services - Employee Benefits	93,437
300 Purchased Professional and Technical Services	15,123
400 Purchased Property Services	2,609
500 Other Purchased Services	113
600 Supplies	13,058
800 Other Objects	250
Total Support Services - Pupil Health	\$247,520
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	185,497
200 Personnel Services - Employee Benefits	144,344
300 Purchased Professional and Technical Services	18,031
500 Other Purchased Services	150
Total Support Services - Business	\$348,022
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	985,076

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	52,705
400 Purchased Property Services	342,748
500 Other Purchased Services	117,496
600 Supplies	396,124
700 Property	1,307
800 Other Objects	3,679
Total Operation and Maintenance of Plant Services	\$2,612,289
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,104
500 Other Purchased Services	2,017,972
600 Supplies	11,541
700 Property	10,000
800 Other Objects	73
Total Student Transportation Services	\$2,043,190
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$9,633,867
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	273,041
200 Personnel Services - Employee Benefits	116,288
300 Purchased Professional and Technical Services	62,444
400 Purchased Property Services	16,250
500 Other Purchased Services	74,203
600 Supplies	63,000
700 Property	20,000
800 Other Objects	12,367
Total Student Activities	\$637,593
3300 <u>Community Services</u>	
200 Personnel Services - Employee Benefits	2,864
300 Purchased Professional and Technical Services	64,730
600 Supplies	5,695
Total Community Services	\$73,289
Total Operation of Non-Instructional Services	\$710,882
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	156,231
900 Other Uses of Funds	253,717
Total Debt Service / Other Expenditures and Financing Uses	\$409,948
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$509,948
TOTAL EXPENDITURES	\$30,879,655

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	2,690,721	2,690,720
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	1,400,000	1,600,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,090,721	\$4,290,720

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

\$4,090,721

\$4,290,720

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	4,295,000	4,100,000
0520 Extended-Term Financing Agreements Payable	77,167	17,816
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,991,000	8,991,000
0599 Other Noncurrent Liabilities		

Total General Fund

\$13,763,167

\$13,508,816

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

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

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

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

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 Permanent Fund

Total Long-Term Indebtedness

\$13,763,167

\$13,508,816

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$13,763,167

\$13,508,816

Account Description	Amounts
0810 Nonspendable Fund Balance	288,067
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,438,353
0850 Unassigned Fund Balance	2,470,372
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,908,725
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,296,792