

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christopher M Juzwick

(412)221-4542

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Contact Person

Telephone

Extension

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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 : South Fayette Township SD	County : Allegheny	AUN Number : 103028703
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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**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1130	Tax Data 6141: Tax Rate, Tax Levy, and Estimated Revenue must all be greater than 0 if any of the three is greater than 0.	
1150	Tax Data 6143: Tax Rate, Tax Levy, and Estimated Revenue must all be greater than 0 if any of the three is greater than 0.	
1200	Tax Data 6151: Tax Rate, Tax Levy, and Estimated Revenue must all be greater than 0 if any of the three is greater than 0.	
1220	Tax Data 6153: Tax Rate, Tax Levy, and Estimated Revenue must all be greater than 0 if any of the three is greater than 0.	
1300	Tax Data: 6141 Estimated Revenue must be less than or equal to 6141 Tax Levy. 6141 Estimated Revenue: \$44,000.00 6141 Tax Levy: \$0.00	
1320	Tax Data: 6143 Estimated Revenue must be less than or equal to 6143 Tax Levy. 6143 Estimated Revenue: \$30,000.00 6143 Tax Levy: \$0.00	
1370	Tax Data: 6151 Estimated Revenue must be less than or equal to 6151 Tax Levy. 6151 Estimated Revenue: \$3,875,000.00 6151 Tax Levy: \$0.00	
1390	Tax Data: 6153 Estimated Revenue must be less than or equal to 6153 Tax Levy. 6153 Estimated Revenue: \$700,000.00 6153 Tax Levy: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	

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.

<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	474,332
0830 Committed Fund Balance	
0840 Assigned Fund Balance	21,142,832
0850 Unassigned Fund Balance	5,030,068
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,172,900</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	47,592,749
7000 Revenue from State Sources	14,031,473
8000 Revenue from Federal Sources	1,992,181
9000 Other Financing Sources	737,992
Total Estimated Revenues And Other Financing Sources	<u>\$64,354,395</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$90,527,295</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	40,330,610
6112 Interim Real Estate Taxes	850,003
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	74,000
6150 Current Act 511 Taxes - Proportional Assessments	4,575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,002,500
6500 Earnings on Investments	252,184
6700 Revenues from LEA Activities	20,347
6800 Revenues from Intermediary Sources / Pass-Through Funds	356,824
6910 Rentals	20,000
6990 Refunds and Other Miscellaneous Revenue	29,281

REVENUE FROM LOCAL SOURCES \$47,592,749

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,589,891
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	1,027,193
7311 Pupil Transportation Subsidy	1,034,890
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,950
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	732,812
7330 Health Services (Medical, Dental, Nurse, Act 25)	63,200
7340 State Property Tax Reduction Allocation	665,412
7505 Ready to Learn Block Grant	263,996
7810 State Share of Social Security and Medicare Taxes	1,178,634
7820 State Share of Retirement Contributions	5,434,495

REVENUE FROM STATE SOURCES \$14,031,473

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	76,016
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,714
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,194,108
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	215,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	261,822

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	199,021
REVENUE FROM FEDERAL SOURCES	\$1,992,181
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	737,992
OTHER FINANCING SOURCES	\$737,992
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,354,395

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,330,610	
Amount of Tax Relief for Homestead Exclusions	<u>\$665,412</u>	
Total Approx. Tax Revenue:	\$40,996,022	
Approx. Tax Levy for Tax Rate Calculation:	\$43,281,267	
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$1,530,177,056	\$1,530,177,056
b. Real Estate Mills	26.7000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,374,591,931	\$1,374,591,931
d. Assessed Value	\$1,558,674,256	\$1,558,674,256
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$40,855,727	\$40,855,727
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$40,855,727	\$40,855,727
(f Total * g)		
i. Base Mills Subject to Index	26.7000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.63757%	94.63757%
k. Tax Levy Needed	\$43,281,267	\$43,281,267
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	27.7680	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,281,267	\$43,281,267
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,615,855
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,330,610
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,330,610	
Amount of Tax Relief for Homestead Exclusions	<u>\$665,412</u>	
Total Approx. Tax Revenue:	\$40,996,022	
Approx. Tax Levy for Tax Rate Calculation:	\$43,281,267	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.7680	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,281,267	\$43,281,267
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	\$5,029.89	
Number of Homestead/Farmstead Properties	4764	4764
Median Assessed Value of Homestead Properties		\$154,500

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,330,610
Amount of Tax Relief for Homestead Exclusions	<u>\$665,412</u>
Total Approx. Tax Revenue:	\$40,996,022
Approx. Tax Levy for Tax Rate Calculation:	\$43,281,267
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$665,412	Lowering RE Tax Rate	\$0	\$665,412
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$665,412

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>
Allegheny	1,558,674,256	27.7680	43,281,267			94.63757%	
Totals:	1,558,674,256		43,281,267	665,412 =	42,615,855 X	94.63757% =	40,330,610

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		44,000
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	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
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
			74,000
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%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	0
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			0
			4,575,000
Total Act 511, Current Taxes			4,649,000
Act 511 Tax Limit -->		1,374,591,931 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Allegheny	26.7000	27.7680	4.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,332,064
1200 Special Programs - Elementary / Secondary	7,747,788
1300 Vocational Education	594,931
1400 Other Instructional Programs - Elementary / Secondary	35,168
Total Instruction	\$35,709,951
2000 Support Services	
2100 Support Services - Students	2,539,243
2200 Support Services - Instructional Staff	1,674,060
2300 Support Services - Administration	3,506,855
2400 Support Services - Pupil Health	566,006
2500 Support Services - Business	865,894
2600 Operation and Maintenance of Plant Services	6,544,213
2700 Student Transportation Services	5,247,421
2800 Support Services - Central	2,144,157
2900 Other Support Services	39,108
Total Support Services	\$23,126,957
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,197,900
Total Operation of Non-Instructional Services	\$2,197,900
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,115,214
5200 Interfund Transfers - Out	16,000
Total Other Expenditures and Financing Uses	\$8,131,214
Total Estimated Expenditures and Other Financing Uses	\$69,166,022

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,792,813
200 Personnel Services - Employee Benefits	9,831,549
300 Purchased Professional and Technical Services	30,264
400 Purchased Property Services	19,250
500 Other Purchased Services	846,231
600 Supplies	484,714
700 Property	318,697
800 Other Objects	8,546
Total Regular Programs - Elementary / Secondary	\$27,332,064
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,208,863
200 Personnel Services - Employee Benefits	2,292,888
300 Purchased Professional and Technical Services	1,313,847
500 Other Purchased Services	883,509
600 Supplies	41,276
800 Other Objects	7,405
Total Special Programs - Elementary / Secondary	\$7,747,788
1300 <u>Vocational Education</u>	
500 Other Purchased Services	594,931
Total Vocational Education	\$594,931
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,500
200 Personnel Services - Employee Benefits	5,838
500 Other Purchased Services	13,800
600 Supplies	2,030
Total Other Instructional Programs - Elementary / Secondary	\$35,168
Total Instruction	\$35,709,951
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,489,504
200 Personnel Services - Employee Benefits	921,776
300 Purchased Professional and Technical Services	19,120
500 Other Purchased Services	7,575
600 Supplies	85,488
700 Property	12,750
800 Other Objects	3,030
Total Support Services - Students	\$2,539,243
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	747,372
200 Personnel Services - Employee Benefits	577,223
300 Purchased Professional and Technical Services	91,180
400 Purchased Property Services	71,602

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	46,155
600 Supplies	136,413
800 Other Objects	4,115
Total Support Services - Instructional Staff	\$1,674,060
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,844,673
200 Personnel Services - Employee Benefits	1,153,237
300 Purchased Professional and Technical Services	327,200
500 Other Purchased Services	111,263
600 Supplies	35,331
800 Other Objects	35,151
Total Support Services - Administration	\$3,506,855
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	253,499
200 Personnel Services - Employee Benefits	188,660
300 Purchased Professional and Technical Services	106,100
400 Purchased Property Services	840
600 Supplies	16,272
800 Other Objects	635
Total Support Services - Pupil Health	\$566,006
2500 Support Services - Business	
100 Personnel Services - Salaries	313,194
200 Personnel Services - Employee Benefits	209,895
300 Purchased Professional and Technical Services	223,200
400 Purchased Property Services	14,575
500 Other Purchased Services	72,320
600 Supplies	15,200
800 Other Objects	17,510
Total Support Services - Business	\$865,894
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,946,122
200 Personnel Services - Employee Benefits	1,336,067
300 Purchased Professional and Technical Services	411,225
400 Purchased Property Services	768,363
500 Other Purchased Services	157,873
600 Supplies	1,516,990
700 Property	375,147
800 Other Objects	32,426
Total Operation and Maintenance of Plant Services	\$6,544,213
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,544,528
200 Personnel Services - Employee Benefits	1,491,447
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	52,000
500 Other Purchased Services	375,862

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	405,297
700 Property	375,662
800 Other Objects	1,625
Total Student Transportation Services	\$5,247,421
2800 Support Services - Central	
100 Personnel Services - Salaries	248,886
200 Personnel Services - Employee Benefits	167,830
300 Purchased Professional and Technical Services	94,206
400 Purchased Property Services	67,135
500 Other Purchased Services	128,360
600 Supplies	234,279
700 Property	1,197,862
800 Other Objects	5,599
Total Support Services - Central	\$2,144,157
2900 Other Support Services	
500 Other Purchased Services	39,108
Total Other Support Services	\$39,108
Total Support Services	\$23,126,957
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,185,193
200 Personnel Services - Employee Benefits	589,699
300 Purchased Professional and Technical Services	186,075
400 Purchased Property Services	26,050
500 Other Purchased Services	46,680
600 Supplies	139,923
700 Property	6,500
800 Other Objects	17,780
Total Student Activities	\$2,197,900
Total Operation of Non-Instructional Services	\$2,197,900
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,273,080
900 Other Uses of Funds	4,842,134
Total Debt Service / Other Expenditures and Financing Uses	\$8,115,214
5200 Interfund Transfers - Out	
900 Other Uses of Funds	16,000
Total Interfund Transfers - Out	\$16,000
Total Other Expenditures and Financing Uses	\$8,131,214
TOTAL EXPENDITURES	\$69,166,022

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	26,647,232	21,835,605
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	15,000
Capital Reserve Fund - § 690, §1850	898,504	898,550
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	825,779	640,201
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	466,000	466,000
Permanent Fund		
Total Cash and Short-Term Investments	\$28,852,515	\$23,855,356

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		
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TOTAL CASH AND INVESTMENTS	\$28,852,515	\$23,855,356
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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	78,785,934	75,161,800
0520 Extended-Term Financing Agreements Payable	1,507,000	758,000
0530 Lease-Purchase Obligations	1,955,212	2,001,204
0540 Accumulated Compensated Absences	732,294	732,294
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,692,908	7,692,908
0599 Other Noncurrent Liabilities		
Total General Fund	\$90,673,348	\$86,346,206
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		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$90,673,348	\$86,346,206

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	\$90,673,348	\$86,346,206
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	474,332
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	21,361,273
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,361,273

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,835,605
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