

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

Jennifer Pesanka

(412)881-2227

Extn :

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 : Brentwood Borough SD	COUNTY : Allegheny	AUN : 103021453
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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	\$26576950
Ending Unassigned Fund Balance	\$432001
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.62%

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
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DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brentwood Borough SD	County : Allegheny	AUN Number : 103021453
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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.	
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.	District is leaving money unassigned for emergency purposes

ITEM

AMOUNTS

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

0850 Unassigned Fund Balance

2,221,087

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$2,221,087

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

14,298,868

7000 Revenue from State Sources

10,112,896

8000 Revenue from Federal Sources

376,100

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$24,787,864

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$27,008,951

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,962,008
6113 Public Utility Realty Taxes	10,186
6140 Current Act 511 Taxes - Flat Rate Assessments	9,190
6150 Current Act 511 Taxes - Proportional Assessments	1,210,650
6400 Delinquencies on Taxes Levied / Assessed by the LEA	745,100
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	296,734
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	27,500
REVENUE FROM LOCAL SOURCES	\$14,298,868
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,169,362
7112 Basic Education Funding-Social Security	425,000
7271 Special Education funds for School-Aged Pupils	1,144,508
7311 Pupil Transportation Subsidy	100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	419,234
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,650
7340 State Property Tax Reduction Allocation	625,851
7505 Ready to Learn Block Grant	218,768
7820 State Share of Retirement Contributions	1,986,023
REVENUE FROM STATE SOURCES	\$10,112,896
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	666
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	264,389
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,205
8517 NCLB, Title IV - 21st Century Schools	17,440
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	400
REVENUE FROM FEDERAL SOURCES	\$376,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,787,864

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,962,008
Amount of Tax Relief for Homestead Exclusions	<u>\$625,851</u>
Total Approx. Tax Revenue:	\$12,587,859
Approx. Tax Levy for Tax Rate Calculation:	\$13,770,915

Allegheny

Total

2020-21 Data		
a. Assessed Value	\$403,762,710	\$403,762,710
b. Real Estate Mills	32.7121	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$351,489,248	\$351,489,248
d. Assessed Value	\$403,617,810	\$403,617,810
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$13,207,926	\$13,207,926
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$13,207,926	\$13,207,926
(f Total * g)		
i. Base Mills Subject to Index	32.7121	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$13,770,915	\$13,770,915
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	34.1187	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,770,915	\$13,770,915
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,145,064
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,962,008
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,962,008	
Amount of Tax Relief for Homestead Exclusions	<u>\$625,851</u>	
Total Approx. Tax Revenue:	\$12,587,859	
Approx. Tax Levy for Tax Rate Calculation:	\$13,770,915	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.1187	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,770,915	\$13,770,915
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	\$7,991.23	
Number of Homestead/Farmstead Properties	2336	2336
Median Assessed Value of Homestead Properties		\$84,300

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,962,008
Amount of Tax Relief for Homestead Exclusions	<u>\$625,851</u>
Total Approx. Tax Revenue:	\$12,587,859
Approx. Tax Levy for Tax Rate Calculation:	\$13,770,915
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$625,851	Lowering RE Tax Rate	\$0	\$625,851
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$625,851

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	403,617,810	34.1187	13,770,915			91.00000%	
Totals:	403,617,810		13,770,915	625,851 =	13,145,064 X	91.00000% =	11,962,008

	<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	\$5.00	\$0.00	9,190
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 9,190 9,190

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,075,650	1,075,650
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	135,000	135,000
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 1,210,650 1,210,650

Total Act 511, Current Taxes 1,219,840

Act 511 Tax Limit -->	351,489,248 X	12	4,217,871
	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> Allegheny	32.7121	34.1187	4.30%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,400,155
1200 Special Programs - Elementary / Secondary	3,902,548
1300 Vocational Education	337,730
1400 Other Instructional Programs - Elementary / Secondary	25,131
1500 Nonpublic School Programs	8,000
1800 Pre-Kindergarten	10,697
Total Instruction	\$16,684,261
2000 Support Services	
2100 Support Services - Students	536,142
2200 Support Services - Instructional Staff	634,332
2300 Support Services - Administration	1,544,905
2400 Support Services - Pupil Health	387,200
2500 Support Services - Business	361,741
2600 Operation and Maintenance of Plant Services	2,320,299
2700 Student Transportation Services	870,287
2800 Support Services - Central	161,594
2900 Other Support Services	11,000
Total Support Services	\$6,827,500
3000 Operation of Non-Instructional Services	
3200 Student Activities	791,967
3300 Community Services	74,000
Total Operation of Non-Instructional Services	\$865,967
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	31,800
Total Facilities Acquisition, Construction and Improvement Services	\$31,800
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,167,422
Total Other Expenditures and Financing Uses	\$2,167,422
Total Estimated Expenditures and Other Financing Uses	\$26,576,950

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	6,368,025
200 Personnel Services - Employee Benefits	4,378,307
300 Purchased Professional and Technical Services	381,950
400 Purchased Property Services	81,014
500 Other Purchased Services	764,684
600 Supplies	371,443
700 Property	3,095
800 Other Objects	51,637
Total Regular Programs - Elementary / Secondary	\$12,400,155
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,203,912
200 Personnel Services - Employee Benefits	781,343
300 Purchased Professional and Technical Services	962,883
500 Other Purchased Services	939,203
600 Supplies	11,507
800 Other Objects	3,700
Total Special Programs - Elementary / Secondary	\$3,902,548
1300 <u>Vocational Education</u>	
500 Other Purchased Services	337,730
Total Vocational Education	\$337,730
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,131
500 Other Purchased Services	18,000
Total Other Instructional Programs - Elementary / Secondary	\$25,131
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,000
Total Nonpublic School Programs	\$8,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,197
Total Pre-Kindergarten	\$10,697
Total Instruction	\$16,684,261
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	277,164
200 Personnel Services - Employee Benefits	183,016
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	120
600 Supplies	9,542
800 Other Objects	300

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$536,142
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	316,804
200 Personnel Services - Employee Benefits	229,159
300 Purchased Professional and Technical Services	71,305
500 Other Purchased Services	4,380
600 Supplies	11,358
800 Other Objects	1,326
Total Support Services - Instructional Staff	\$634,332
2300 Support Services - Administration	
100 Personnel Services - Salaries	926,072
200 Personnel Services - Employee Benefits	566,283
500 Other Purchased Services	27,016
600 Supplies	6,730
800 Other Objects	18,804
Total Support Services - Administration	\$1,544,905
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	178,969
200 Personnel Services - Employee Benefits	151,864
300 Purchased Professional and Technical Services	44,600
400 Purchased Property Services	150
500 Other Purchased Services	8,817
600 Supplies	2,800
Total Support Services - Pupil Health	\$387,200
2500 Support Services - Business	
100 Personnel Services - Salaries	164,258
200 Personnel Services - Employee Benefits	112,086
300 Purchased Professional and Technical Services	25,100
400 Purchased Property Services	825
500 Other Purchased Services	2,542
600 Supplies	42,930
800 Other Objects	14,000
Total Support Services - Business	\$361,741
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	961,458
200 Personnel Services - Employee Benefits	706,995
300 Purchased Professional and Technical Services	3,470
400 Purchased Property Services	171,250
500 Other Purchased Services	85,600
600 Supplies	389,595
700 Property	1,400
800 Other Objects	531
Total Operation and Maintenance of Plant Services	\$2,320,299
2700 Student Transportation Services	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	870,287
Total Student Transportation Services	\$870,287
2800 Support Services - Central	
100 Personnel Services - Salaries	75,215
200 Personnel Services - Employee Benefits	52,174
300 Purchased Professional and Technical Services	10,160
500 Other Purchased Services	22,445
600 Supplies	1,600
Total Support Services - Central	\$161,594
2900 Other Support Services	
500 Other Purchased Services	11,000
Total Other Support Services	\$11,000
Total Support Services	\$6,827,500
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	303,033
200 Personnel Services - Employee Benefits	157,279
300 Purchased Professional and Technical Services	57,586
400 Purchased Property Services	76,801
500 Other Purchased Services	95,500
600 Supplies	81,143
700 Property	4,000
800 Other Objects	16,625
Total Student Activities	\$791,967
3300 Community Services	
400 Purchased Property Services	74,000
Total Community Services	\$74,000
Total Operation of Non-Instructional Services	\$865,967
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	31,800
Total Facilities Acquisition, Construction and Improvement Services	\$31,800
Total Facilities Acquisition, Construction and Improvement Services	\$31,800
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	447,422
900 Other Uses of Funds	1,720,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,167,422
Total Other Expenditures and Financing Uses	\$2,167,422
TOTAL EXPENDITURES	\$26,576,950

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	2,195,305	932,001
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	8,847,818	7,588,538
Debt Service Fund		
Food Service / Cafeteria Operations Fund	24,005	20,000
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	\$11,067,128	\$8,540,539
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	3,556,843	432,001
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		5,000,000
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,556,843	\$5,432,001
TOTAL CASH AND INVESTMENTS	\$14,623,971	\$13,972,540

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	24,899,523	552,148
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	165,425	869,285
0540 Accumulated Compensated Absences	516,556	552,148
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,991,272	1,899,935
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,572,776	\$3,873,516
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

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

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$27,572,776	\$3,873,516

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	2,236,864	159,570
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	244,087	159,570
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	\$2,480,951	\$319,140
TOTAL INDEBTEDNESS	\$30,053,727	\$4,192,656

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	432,001
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$432,001

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$432,001
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