

FINAL GENERAL FUND BUDGET


Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2021



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Marydenise M Feroce

Contact Person

(724)843-1795 Extn :404

Telephone

Extension

mferoce@nbasd.org

Email Address

6/28/21
Date

6/28/21
Date

6/28/21
Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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	\$26413399
Ending Unassigned Fund Balance	\$375014
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.41%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/21
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DUE DATE: AUGUST 15, 2021

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

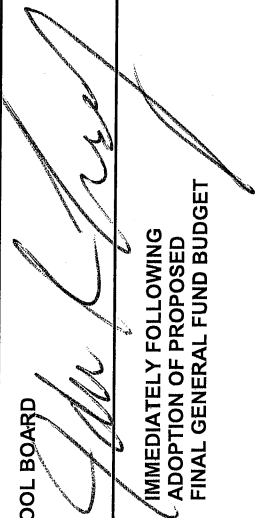
(03/2006)

24 PS 6-687(a)(1)

School District Name : New Brighton Area SD	County : Beaver	AUN Number : 127045653
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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 5/24/21
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DUE DATE:
 IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Health Insurance Increase
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.	Using fund balance to balance the budget
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS

<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	246,828	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,204,544	
0850 Unassigned Fund Balance	1,943,294	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,147,838</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,188,191	
7000 Revenue from State Sources	17,046,803	
8000 Revenue from Federal Sources	610,125	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,845,119</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,992,957</u>

LEA : 127045653 New Brighton Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,658,291
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	28,000
6150 Current Act 511 Taxes - Proportional Assessments	909,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	305,000
6500 Earnings on Investments	3,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	185,000
6910 Rentals	24,000
6980 Revenue from Community Services Activities	30,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$7,188,191
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,822,416
7112 Basic Education Funding-Social Security	815,000
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,429,780
7311 Pupil Transportation Subsidy	585,457
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	671,561
7505 Ready to Learn Block Grant	331,589
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$17,046,803
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	504,787
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,338
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$610,125
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,845,119

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,658,291	
Amount of Tax Relief for Homestead Exclusions	<u>\$671,561</u>	
Total Approx. Tax Revenue:	\$6,329,852	
Approx. Tax Levy for Tax Rate Calculation:	\$6,896,988	
	Beaver	Total

2020-21 Data		
a. Assessed Value	\$95,467,717	\$95,467,717
b. Real Estate Mills	70.4627	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$336,465,338	\$336,465,338
d. Assessed Value	\$95,841,157	\$95,841,157
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$6,726,913	\$6,726,913
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$6,726,913	\$6,726,913
(f Total * g)		
i. Base Mills Subject to Index	70.4627	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.89000%	90.89000%
k. Tax Levy Needed	\$6,896,988	\$6,896,988
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	71.9627	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,896,988	\$6,896,988
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,225,427
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,658,291
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,658,291	
Amount of Tax Relief for Homestead Exclusions	<u>\$671,561</u>	
Total Approx. Tax Revenue:	\$6,329,852	
Approx. Tax Levy for Tax Rate Calculation:	\$6,896,988	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	73.6335	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,057,120	\$7,057,120
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	\$4,077.00	
Number of Homestead/Farmstead Properties	2289	2289
Median Assessed Value of Homestead Properties		\$18,750

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,658,291
Amount of Tax Relief for Homestead Exclusions	<u>\$671,561</u>
Total Approx. Tax Revenue:	\$6,329,852
Approx. Tax Levy for Tax Rate Calculation:	\$6,896,988
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$671,561	Lowering RE Tax Rate	\$671,561
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$671,561

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127045653 New Brighton Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/15/2021 5:33:22 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Beaver	95,841,157	71.9627	6,896,988			90.89000%	
Totals:	95,841,157		6,896,988	- 671,561 =	6,225,427 X	90.89000% =	5,658,291
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	20,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	20,000	20,000
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	8,000	8,000
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						28,000	28,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	800,000	800,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	50,000	50,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000	40,200	40,200
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			1.0000	0.000	19,200	19,200
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						909,400	909,400
Total Act 511, Current Taxes							937,400
Act 511 Tax Limit -->				336,465,338 X		12	4,037,584
				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>									
	Beaver	70.4627	71.9627	2.13%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.5%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,293,063
1200 Special Programs - Elementary / Secondary	3,281,498
1300 Vocational Education	1,150,621
1400 Other Instructional Programs - Elementary / Secondary	186,275
Total Instruction	\$15,911,457
2000 Support Services	
2100 Support Services - Students	943,192
2200 Support Services - Instructional Staff	531,928
2300 Support Services - Administration	1,754,529
2400 Support Services - Pupil Health	256,962
2500 Support Services - Business	337,361
2600 Operation and Maintenance of Plant Services	2,431,222
2700 Student Transportation Services	1,229,639
2800 Support Services - Central	408,862
2900 Other Support Services	6,300
Total Support Services	\$7,899,995
3000 Operation of Non-Instructional Services	
3200 Student Activities	362,848
3300 Community Services	165,672
Total Operation of Non-Instructional Services	\$528,520
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,739,087
5200 Interfund Transfers - Out	205,000
5900 Budgetary Reserve	129,340
Total Other Expenditures and Financing Uses	\$2,073,427
Total Estimated Expenditures and Other Financing Uses	\$26,413,399

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,789,951
200 Personnel Services - Employee Benefits	3,870,021
300 Purchased Professional and Technical Services	183,500
400 Purchased Property Services	134,500
500 Other Purchased Services	814,400
600 Supplies	421,691
700 Property	79,000
Total Regular Programs - Elementary / Secondary	\$11,293,063
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,353,758
200 Personnel Services - Employee Benefits	839,290
300 Purchased Professional and Technical Services	143,000
500 Other Purchased Services	918,500
600 Supplies	15,750
800 Other Objects	11,200
Total Special Programs - Elementary / Secondary	\$3,281,498
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	414,045
200 Personnel Services - Employee Benefits	296,376
400 Purchased Property Services	1,000
500 Other Purchased Services	400,000
600 Supplies	39,200
Total Vocational Education	\$1,150,621
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	12,275
500 Other Purchased Services	145,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$186,275
Total Instruction	\$15,911,457
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	489,639
200 Personnel Services - Employee Benefits	344,853
300 Purchased Professional and Technical Services	102,500
500 Other Purchased Services	600
600 Supplies	5,000
800 Other Objects	600
Total Support Services - Students	\$943,192
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	285,936
200 Personnel Services - Employee Benefits	211,342

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	5,150
400	Purchased Property Services	700
500	Other Purchased Services	5,750
600	Supplies	23,050
Total Support Services - Instructional Staff		\$531,928
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	915,407
200	Personnel Services - Employee Benefits	613,792
300	Purchased Professional and Technical Services	129,000
400	Purchased Property Services	9,400
500	Other Purchased Services	35,500
600	Supplies	29,180
800	Other Objects	22,250
Total Support Services - Administration		\$1,754,529
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	118,658
200	Personnel Services - Employee Benefits	99,204
300	Purchased Professional and Technical Services	31,000
400	Purchased Property Services	100
600	Supplies	7,700
800	Other Objects	300
Total Support Services - Pupil Health		\$256,962
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	182,770
200	Personnel Services - Employee Benefits	126,291
300	Purchased Professional and Technical Services	14,000
400	Purchased Property Services	3,500
500	Other Purchased Services	3,500
600	Supplies	3,300
800	Other Objects	4,000
Total Support Services - Business		\$337,361
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	786,301
200	Personnel Services - Employee Benefits	599,221
300	Purchased Professional and Technical Services	18,000
400	Purchased Property Services	167,500
500	Other Purchased Services	135,000
600	Supplies	724,200
800	Other Objects	1,000
Total Operation and Maintenance of Plant Services		\$2,431,222
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,229,639
Total Student Transportation Services		\$1,229,639
2800 <u>Support Services - Central</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	103,418
200 Personnel Services - Employee Benefits	84,044
300 Purchased Professional and Technical Services	61,200
400 Purchased Property Services	10,500
500 Other Purchased Services	700
600 Supplies	149,000
Total Support Services - Central	\$408,862
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,300
Total Other Support Services	\$6,300
Total Support Services	\$7,899,995
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	216,129
200 Personnel Services - Employee Benefits	89,919
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	20,500
600 Supplies	9,800
800 Other Objects	13,000
Total Student Activities	\$362,848
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	65,684
200 Personnel Services - Employee Benefits	34,288
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	35,500
600 Supplies	6,200
800 Other Objects	20,000
Total Community Services	\$165,672
Total Operation of Non-Instructional Services	\$528,520
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	125,181
900 Other Uses of Funds	1,613,906
Total Debt Service / Other Expenditures and Financing Uses	\$1,739,087
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	205,000
Total Interfund Transfers - Out	\$205,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	129,340
Total Budgetary Reserve	\$129,340
Total Other Expenditures and Financing Uses	\$2,073,427
TOTAL EXPENDITURES	\$26,413,399

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	7,418,572	6,418,572
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	175,786	175,786
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,679,358	\$6,679,358

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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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	\$7,679,358	\$6,679,358

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	2,540,000	2,410,000
0520 Extended-Term Financing Agreements Payable	1,789,000	1,735,000
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	\$4,329,000	\$4,145,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$4,329,000	\$4,145,000	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$4,329,000	\$4,145,000

Account Description	Amounts
0810 Nonspendable Fund Balance	246,828
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,204,544
0850 Unassigned Fund Balance	375,014
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,579,558
5900 Budgetary Reserve	129,340
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,955,726