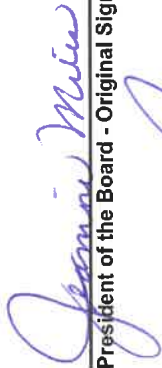


FINAL GENERAL FUND BUDGET

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

6/29/21
Date


Secretary of the Board - Original Signature Required

6/29/21
Date


Chief School Administrator - Original Signature Required

6/29/21
Date

Jessica L Drylie
Contact Person

(724)796-1551 Extn :2420
Telephone Extension

jdrylie@fortcherry.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fort Cherry SD	COUNTY : Washington	AUN : 101632403
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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%

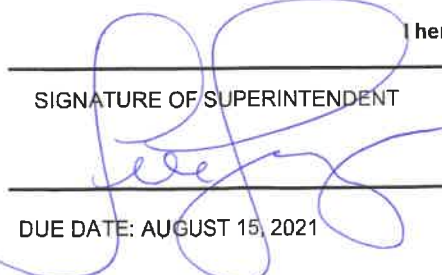
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$19674959
Ending Unassigned Fund Balance	\$734562
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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 6/29/21
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fort Cherry SD	County : Washington	AUN Number : 101632403
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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 7-8-21
--	----------------

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$36,414.00 Function 2800, Object 200: \$36,447.00	2nd year Tech Assistant is only making \$36,414 but has family benefits so when adding family benefits with PSERS Rates and Vision, Dental, Life, and STD Insurance, his benefits are slightly larger than his actual pay.
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.	Funds set aside for deficit budget and/or unforeseen circumstances
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund balance is made up of Capital Projects fund (Transfers from General Fund), future PSERS Rate increases, Technology needs, and budget deficit

<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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,365,257
0850 Unassigned Fund Balance	1,147,586
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,512,843</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,135,189
7000 Revenue from State Sources	10,566,283
8000 Revenue from Federal Sources	570,706
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,272,178</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,785,021</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	6,762,266
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	7,200
6120 Current Per Capita Taxes, Section 679	21,600
6140 Current Act 511 Taxes - Flat Rate Assessments	21,600
6150 Current Act 511 Taxes - Proportional Assessments	711,788
6400 Delinquencies on Taxes Levied / Assessed by the LEA	139,500
6500 Earnings on Investments	25,500
6700 Revenues from LEA Activities	12,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	209,885
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	126,600
6990 Refunds and Other Miscellaneous Revenue	50,000

REVENUE FROM LOCAL SOURCES \$8,135,189

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,650,379
7112 Basic Education Funding-Social Security	355,650
7220 Vocational Education	68,124
7271 Special Education funds for School-Aged Pupils	910,668
7311 Pupil Transportation Subsidy	520,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	449,956
7360 Safe Schools	55,000
7505 Ready to Learn Block Grant	186,506
7820 State Share of Retirement Contributions	1,350,000

REVENUE FROM STATE SOURCES \$10,566,283

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	135,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	373,706

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	20,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$570,706
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,272,178
---	-------------------

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:

\$6,762,266

Amount of Tax Relief for Homestead Exclusions

\$449,956

Total Approx. Tax Revenue:

\$7,212,222

Approx. Tax Levy for Tax Rate Calculation:

\$7,800,245

	Allegheny	Washington	Total
2020-21 Data			
a. Assessed Value	\$16,036,000	\$556,579,930	\$572,615,930
b. Real Estate Mills	12.9304	12.9304	12.9304
I. 2021-22 Data			
c. 2019 STEB Market Value	\$13,535,517	\$447,487,746	\$461,023,263
d. Assessed Value	\$15,334,700	\$565,269,670	\$580,604,370
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$207,352	\$7,196,801	\$7,404,153
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	2.93597%	97.06403%	100.00000%
h. Rebalanced 2020-21 Tax Levy			\$7,404,153
(f Total * g)			
i. Base Mills Subject to Index	12.9304	12.9304	12.9304
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed			\$7,800,245
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	13.4347	13.4347	13.4347
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$206,017	\$7,594,228	\$7,800,245
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,350,289
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,762,266
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.9%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$6,762,266

Amount of Tax Relief for Homestead Exclusions \$449,956

Total Approx. Tax Revenue: \$7,212,222

Approx. Tax Levy for Tax Rate Calculation: \$7,800,245

	Allegheny	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	13.4347	13.4347	13.4347
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$206,017	\$7,594,228	\$7,800,245
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$15,556.00	\$15,556.00	
Number of Homestead/Farmstead Properties	111	2039	2150
Median Assessed Value of Homestead Properties			\$137,000

Act 1 Index (current): 3.9%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$6,762,266
 Amount of Tax Relief for Homestead Exclusions \$449,956
 Total Approx. Tax Revenue: \$7,212,222
 Approx. Tax Levy for Tax Rate Calculation: \$7,800,245

Allegheny Washington Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$449,956	Lowering RE Tax Rate	\$0	\$449,956
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$449,956

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	15,334,700	13.4347	206,017			92.00000%	
Washington	565,269,670	13.4347	7,594,228			92.00000%	
Totals:	580,604,370		7,800,245	- 449,956 =	7,350,289 X	92.00000% =	6,762,266

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,600
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	21,600
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			21,600
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%	621,288
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,500
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			711,788
Total Act 511, Current Taxes			733,388
Act 511 Tax Limit -->		461,023,263 X	12
		Market Value	Mills
			5,532,279
			(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	12.9304	13.4347	3.91%	Yes	3.9%				
	Washington	12.9304	13.4347	3.91%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,196,635
1200 Special Programs - Elementary / Secondary	2,941,422
1300 Vocational Education	537,239
1400 Other Instructional Programs - Elementary / Secondary	500
Total Instruction	\$11,675,796
2000 Support Services	
2100 Support Services - Students	482,628
2200 Support Services - Instructional Staff	477,397
2300 Support Services - Administration	1,061,666
2400 Support Services - Pupil Health	189,087
2500 Support Services - Business	505,939
2600 Operation and Maintenance of Plant Services	2,384,627
2700 Student Transportation Services	1,397,772
2800 Support Services - Central	276,711
2900 Other Support Services	11,388
Total Support Services	\$6,787,215
3000 Operation of Non-Instructional Services	
3200 Student Activities	575,223
3300 Community Services	5,500
Total Operation of Non-Instructional Services	\$580,723
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	431,225
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$631,225
Total Estimated Expenditures and Other Financing Uses	\$19,674,959

2021-2022 Final General Fund Budget

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,137,044
200 Personnel Services - Employee Benefits	3,005,291
300 Purchased Professional and Technical Services	101,800
400 Purchased Property Services	2,000
500 Other Purchased Services	644,000
600 Supplies	258,500
700 Property	44,500
800 Other Objects	3,500
Total Regular Programs - Elementary / Secondary	\$8,196,635
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,027,678
200 Personnel Services - Employee Benefits	462,384
300 Purchased Professional and Technical Services	643,500
400 Purchased Property Services	1,000
500 Other Purchased Services	780,600
600 Supplies	20,650
700 Property	3,160
800 Other Objects	2,450
Total Special Programs - Elementary / Secondary	\$2,941,422
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	158,841
200 Personnel Services - Employee Benefits	109,548
300 Purchased Professional and Technical Services	700
500 Other Purchased Services	249,250
600 Supplies	13,400
700 Property	2,500
800 Other Objects	3,000
Total Vocational Education	\$537,239
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$500
Total Instruction	\$11,675,796
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	309,722
200 Personnel Services - Employee Benefits	157,656
400 Purchased Property Services	500
500 Other Purchased Services	1,200
600 Supplies	2,600
700 Property	500
800 Other Objects	10,450
Total Support Services - Students	\$482,628

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	217,838
200 Personnel Services - Employee Benefits	128,446
300 Purchased Professional and Technical Services	99,963
500 Other Purchased Services	1,400
600 Supplies	26,250
700 Property	1,500
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$477,397
2300 Support Services - Administration	
100 Personnel Services - Salaries	531,783
200 Personnel Services - Employee Benefits	260,523
300 Purchased Professional and Technical Services	83,200
400 Purchased Property Services	67,625
500 Other Purchased Services	74,795
600 Supplies	14,920
700 Property	1,000
800 Other Objects	27,820
Total Support Services - Administration	\$1,061,666
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	98,967
200 Personnel Services - Employee Benefits	81,670
300 Purchased Professional and Technical Services	1,250
400 Purchased Property Services	900
600 Supplies	5,300
700 Property	1,000
Total Support Services - Pupil Health	\$189,087
2500 Support Services - Business	
100 Personnel Services - Salaries	182,830
200 Personnel Services - Employee Benefits	141,659
300 Purchased Professional and Technical Services	9,750
500 Other Purchased Services	151,950
600 Supplies	18,500
800 Other Objects	1,250
Total Support Services - Business	\$505,939
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	959,589
200 Personnel Services - Employee Benefits	668,603
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	406,310
500 Other Purchased Services	95,275
600 Supplies	200,250
700 Property	35,000
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$2,384,627

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,137
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,370,385
600 Supplies	8,750
700 Property	11,000
Total Student Transportation Services	\$1,397,772
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	36,414
200 Personnel Services - Employee Benefits	36,447
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	35,000
500 Other Purchased Services	250
600 Supplies	90,800
700 Property	5,000
Total Support Services - Central	\$276,711
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,388
Total Other Support Services	\$11,388
Total Support Services	\$6,787,215
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	219,929
200 Personnel Services - Employee Benefits	97,944
300 Purchased Professional and Technical Services	67,400
400 Purchased Property Services	16,700
500 Other Purchased Services	50,750
600 Supplies	86,500
700 Property	23,500
800 Other Objects	12,500
Total Student Activities	\$575,223
3300 <u>Community Services</u>	
800 Other Objects	5,500
Total Community Services	\$5,500
Total Operation of Non-Instructional Services	\$580,723
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	236,225
900 Other Uses of Funds	195,000
Total Debt Service / Other Expenditures and Financing Uses	\$431,225
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$631,225
TOTAL EXPENDITURES	\$19,674,959

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,188,180	4,050,000
Public Purpose (Expendable) Trust Fund	5,862	5,900
Other Comptroller-Approved Special Revenue Funds	28,097	28,260
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	848,245	752,500
Other Capital Projects Fund	481,110	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	68,783	55,650
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	100,130	85,900
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$5,720,407	\$4,978,210
--	--------------------	--------------------

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 **\$5,720,407** **\$4,978,210**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	8,445,000	8,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	320,000	525,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,078,656	4,953,939
0599 Other Noncurrent Liabilities		

Total General Fund	\$12,843,656	\$13,729,539
---------------------------	---------------------	---------------------

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

2021-2022 Final General Fund Budget

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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

<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	\$12,843,656	\$13,729,539

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	\$12,843,656	\$13,729,539
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,375,500
0850 Unassigned Fund Balance	734,562
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,110,062

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,110,062
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