

# PRELIMINARY 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

Leonard Corazzi

(724)266-2833

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\_\_\_\_\_  
Contact Person

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Telephone

\_\_\_\_\_  
Extension

Icorazzi@ambridge.k12.pa.us

\_\_\_\_\_  
Email Address

<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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget Reserve is used for unanticipated expenditures that may occur in the fiscal year. Amounts are transferred from this line item to the appropriate expenditure account code.
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.	Unassigned fund balance is within 8% of total expenditures which is allowable by PDE and in line with board policy.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,771,325
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,771,325</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	26,475,740
7000 Revenue from State Sources	21,352,860
8000 Revenue from Federal Sources	1,185,270
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$49,013,870</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,785,195</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	21,441,559
6113 Public Utility Realty Taxes	22,690
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6120 Current Per Capita Taxes, Section 679	76,900
6140 Current Act 511 Taxes - Flat Rate Assessments	49,900
6150 Current Act 511 Taxes - Proportional Assessments	2,847,579
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,280,000
6500 Earnings on Investments	84,962
6700 Revenues from LEA Activities	80,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	382,300
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	36,000
6990 Refunds and Other Miscellaneous Revenue	120,000

**REVENUE FROM LOCAL SOURCES \$26,475,740****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,975,646
7112 Basic Education Funding-Social Security	739,516
7271 Special Education funds for School-Aged Pupils	2,241,939
7292 Pre-K Counts	700,000
7311 Pupil Transportation Subsidy	1,172,972
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	651,959
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,052,946
7360 Safe Schools	90,000
7505 Ready to Learn Block Grant	422,955
7820 State Share of Retirement Contributions	3,259,927

**REVENUE FROM STATE SOURCES \$21,352,860****REVENUE FROM FEDERAL SOURCES**

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	76,270
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	750,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,000
8517 NCLB, Title IV - 21st Century Schools	50,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	189,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,185,270</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>49,013,870</b>
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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,441,559</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,052,946</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$22,494,505</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,599,573</b>	

	<b>Beaver</b>	<b>Total</b>
<hr/>		
<b>2020-21 Data</b>		
a. Assessed Value	\$283,373,560	\$283,373,560
b. Real Estate Mills	83.4709	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$1,076,302,930	\$1,076,302,930
d. Assessed Value	\$283,373,560	\$283,373,560
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$23,653,446	\$23,653,446
(a * b)		
<b>2021-22 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$23,653,446	\$23,653,446
(f Total * g)		
i. Base Mills Subject to Index	83.4709	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.06000%	91.06000%
k. Tax Levy Needed	\$24,599,573	\$24,599,573
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>86.8097</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$24,599,574	\$24,599,574
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,546,628
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,441,559
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,441,559</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,052,946</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$22,494,505</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,599,573</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	86.8097	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,599,574	\$24,599,574
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,441,559</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,052,946</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,494,505</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,599,573</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,052,946	Lowering RE Tax Rate	\$0	\$1,052,946
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,052,946</b>



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>
Beaver	283,373,560	86.8097	24,599,574			91.06000%	
<b>Totals:</b>	<b>283,373,560</b>		<b>24,599,574</b>	- 1,052,946	= 23,546,628	X 91.06000%	= 21,441,559

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		76,900
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	14,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,900
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 49,900 49,900**

	<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%	2,445,099	2,445,099
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	156,480	156,480
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	0.5000	0.7500	246,000	246,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,847,579 2,847,579**

**Total Act 511, Current Taxes 2,897,479**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,076,302,930</b>	<b>X</b>	<b>12</b>	<b>12,915,635</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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> Beaver	83.4709	86.8097	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%				
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%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.0%	0.7500	0.7500	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,555,691
1200 Special Programs - Elementary / Secondary	9,444,445
1300 Vocational Education	587,100
1400 Other Instructional Programs - Elementary / Secondary	284,617
1500 Nonpublic School Programs	12,000
1800 Pre-Kindergarten	634,405
<b>Total Instruction</b>	<b>\$31,518,258</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,096,865
2200 Support Services - Instructional Staff	634,581
2300 Support Services - Administration	2,416,440
2400 Support Services - Pupil Health	378,291
2500 Support Services - Business	569,050
2600 Operation and Maintenance of Plant Services	4,243,594
2700 Student Transportation Services	3,260,010
2800 Support Services - Central	660,221
2900 Other Support Services	22,660
<b>Total Support Services</b>	<b>\$13,281,712</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	908,595
3300 Community Services	139,488
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,048,083</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,254,793
5900 Budgetary Reserve	75,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,329,793</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$52,177,846</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,705,815
200 Personnel Services - Employee Benefits	5,964,964
300 Purchased Professional and Technical Services	323,550
400 Purchased Property Services	6,300
500 Other Purchased Services	4,379,075
600 Supplies	153,948
700 Property	15,830
800 Other Objects	6,209
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,555,691</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,065,428
200 Personnel Services - Employee Benefits	1,762,905
300 Purchased Professional and Technical Services	680,350
400 Purchased Property Services	1,000
500 Other Purchased Services	3,901,920
600 Supplies	20,982
700 Property	5,000
800 Other Objects	6,860
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,444,445</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	587,100
<b>Total Vocational Education</b>	<b>\$587,100</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,272
200 Personnel Services - Employee Benefits	11,615
500 Other Purchased Services	244,230
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$284,617</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	6,000
<b>Total Nonpublic School Programs</b>	<b>\$12,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	405,968
200 Personnel Services - Employee Benefits	207,437
500 Other Purchased Services	5,000
600 Supplies	16,000
<b>Total Pre-Kindergarten</b>	<b>\$634,405</b>
<b>Total Instruction</b>	<b>\$31,518,258</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

## 2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	663,454
200 Personnel Services - Employee Benefits	353,594
300 Purchased Professional and Technical Services	18,650
500 Other Purchased Services	16,520
600 Supplies	9,550
800 Other Objects	35,097
<b>Total Support Services - Students</b>	<b>\$1,096,865</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	258,546
200 Personnel Services - Employee Benefits	154,585
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	9,800
600 Supplies	172,650
<b>Total Support Services - Instructional Staff</b>	<b>\$634,581</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,205,564
200 Personnel Services - Employee Benefits	783,881
300 Purchased Professional and Technical Services	280,000
500 Other Purchased Services	38,225
600 Supplies	38,295
800 Other Objects	70,475
<b>Total Support Services - Administration</b>	<b>\$2,416,440</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	182,740
200 Personnel Services - Employee Benefits	99,251
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	4,100
700 Property	200
<b>Total Support Services - Pupil Health</b>	<b>\$378,291</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	194,149
200 Personnel Services - Employee Benefits	150,926
300 Purchased Professional and Technical Services	46,450
400 Purchased Property Services	167,000
500 Other Purchased Services	1,500
600 Supplies	7,000
800 Other Objects	2,025
<b>Total Support Services - Business</b>	<b>\$569,050</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,248,410
200 Personnel Services - Employee Benefits	803,063
300 Purchased Professional and Technical Services	205,000
400 Purchased Property Services	797,877
500 Other Purchased Services	246,730
600 Supplies	897,514

<u>Description</u>	<u>Amount</u>
700 Property	45,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,243,594</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	3,064,045
600 Supplies	195,965
<b>Total Student Transportation Services</b>	<b>\$3,260,010</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	149,675
200 Personnel Services - Employee Benefits	93,646
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	31,800
500 Other Purchased Services	8,000
600 Supplies	201,600
700 Property	67,500
<b>Total Support Services - Central</b>	<b>\$660,221</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	22,660
<b>Total Other Support Services</b>	<b>\$22,660</b>
<b>Total Support Services</b>	<b>\$13,281,712</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	438,995
200 Personnel Services - Employee Benefits	194,983
300 Purchased Professional and Technical Services	91,710
400 Purchased Property Services	17,000
500 Other Purchased Services	90,192
600 Supplies	39,415
700 Property	12,250
800 Other Objects	24,050
<b>Total Student Activities</b>	<b>\$908,595</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	49,280
200 Personnel Services - Employee Benefits	17,708
300 Purchased Professional and Technical Services	48,000
600 Supplies	9,500
800 Other Objects	15,000
<b>Total Community Services</b>	<b>\$139,488</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,048,083</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,009,602
900 Other Uses of Funds	4,245,191
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,254,793</b>

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<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	75,000
<b>Total Budgetary Reserve</b>	<b>\$75,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,329,793</b>
<b>TOTAL EXPENDITURES</b>	<b>\$52,177,846</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	2,575,000	2,600,000
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	2,847,102	2,900,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	255,000	275,000
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	20,646	17,646
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,697,748</b>	<b>\$5,792,646</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,697,748</b>	<b>\$5,792,646</b>
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

**General Fund**

0510 Bonds Payable	52,795,660	46,906,675
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	175,275	22,446
0540 Accumulated Compensated Absences	585,110	572,720
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	586,783	425,214
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$54,142,828</b>	<b>\$47,927,055</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$54,142,828</b>	<b>\$47,927,055</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$54,142,828</b>	<b>\$47,927,055</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,392,651)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$1,392,651)</b>
<b>5900 Budgetary Reserve</b>	<b>75,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>(\$1,317,651)</b>