

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2021

President of the Board - Original Signature Required

Date

5/24/21

Secretary of the Board - Original Signature Required

Date

5/25/21

Chief School Administrator - Original Signature Required

Date

5-25-21

Robert F Geletko

(412)344-2098

Extn :

Contact Person

Telephone

Extension

rgeletko@mtlsd.net

Email Address

Asst.

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mt Lebanon SD	COUNTY : Allegheny	AUN : 103026402
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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	\$108211756
Ending Unassigned Fund Balance	\$6762895
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.24%

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 5/24/21
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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 : Mt Lebanon SD	County : Allegheny	AUN Number : 103026402
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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 5/29/21
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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>
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.	For unknown expenses

<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	1,611,754
0850 Unassigned Fund Balance	6,651,141
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,262,895</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	79,016,271
7000 Revenue from State Sources	24,426,672
8000 Revenue from Federal Sources	3,268,813
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$106,711,756</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$114,974,651</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	67,277,771
6113 Public Utility Realty Taxes	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	9,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	730,000
6910 Rentals	143,500
6940 Tuition from Patrons	430,000
REVENUE FROM LOCAL SOURCES	\$79,016,271
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,738,854
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,742,940
7311 Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,496,712
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,709,639
7501 PA Accountability Grants	418,618
7810 State Share of Social Security and Medicare Taxes	1,991,067
7820 State Share of Retirement Contributions	9,093,842
REVENUE FROM STATE SOURCES	\$24,426,672
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	324,741
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,142
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,237
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	832,875
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,685,818
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$3,268,813
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	106,711,756

Act 1 Index (current): 3.5%

Calculation Method:

	Rate	Total
Approx. Tax Revenue from RE Taxes:	\$67,277,771	
Amount of Tax Relief for Homestead Exclusions	\$1,709,639	
Total Approx. Tax Revenue:	\$68,987,410	
Approx. Tax Levy for Tax Rate Calculation:	\$71,018,149	
	Allegheny	Total
2020-21 Data		
a. Assessed Value	\$2,769,167,210	\$2,769,167,210
b. Real Estate Mills	24.7900	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,720,333,941	\$2,720,333,941
d. Assessed Value	\$2,775,230,510	\$2,775,230,510
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy (a * b)	\$68,647,655	\$68,647,655
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$68,647,655	\$68,647,655
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	24.7900	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.07000%	97.07000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$71,018,149	\$71,018,149
I. 2021-22 Real Estate Tax Rate (k / d * 1000)	25.5900	
III. m. Tax Levy Generated by Mills (I / 1000 * d)	\$71,018,149	\$71,018,149
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$69,308,510
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$67,277,771

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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): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$67,277,771
 Amount of Tax Relief for Homestead Exclusions \$1,709,639
 Total Approx. Tax Revenue: \$68,987,410
 Approx. Tax Levy for Tax Rate Calculation: \$71,018,149

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	25.6576	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$71,205,754	\$71,205,754
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	\$7,643.00	
Number of Homestead/Farmstead Properties	8741	8741
Median Assessed Value of Homestead Properties		\$200,000

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$67,277,771
 Amount of Tax Relief for Homestead Exclusions \$1,709,639
 Total Approx. Tax Revenue: \$68,987,410
 Approx. Tax Levy for Tax Rate Calculation: \$71,018,149

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,709,639	Lowering RE Tax Rate	\$0	\$1,709,639
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,709,639

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	2,775,230,510	25.5900	71,018,149			97.07000%	
Totals:	2,775,230,510		71,018,149	1,709,639	= 69,308,510	X 97.07000%	= 67,277,771

	<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	50,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments			50,000

	<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%	8,100,000	8,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
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			9,100,000	9,100,000
Total Act 511, Current Taxes				9,150,000

Act 511 Tax Limit -->	2,720,333,941	X	12	32,644,007
	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	24.7900	25.5900	3.23%	Yes	3.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,418,492
1200 Special Programs - Elementary / Secondary	10,570,091
1300 Vocational Education	366,000
1400 Other Instructional Programs - Elementary / Secondary	425,383
1600 Adult Education Programs	233,709
Total Instruction	\$64,013,675
2000 Support Services	
2100 Support Services - Students	4,716,961
2200 Support Services - Instructional Staff	3,218,240
2300 Support Services - Administration	6,483,469
2400 Support Services - Pupil Health	940,780
2500 Support Services - Business	1,063,579
2600 Operation and Maintenance of Plant Services	10,358,105
2700 Student Transportation Services	1,756,304
2800 Support Services - Central	1,383,632
2900 Other Support Services	85,000
Total Support Services	\$30,006,070
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,407,651
3300 Community Services	408,107
Total Operation of Non-Instructional Services	\$2,815,758
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,376,253
Total Other Expenditures and Financing Uses	\$11,376,253
Total Estimated Expenditures and Other Financing Uses	\$108,211,756

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	30,755,597
200 Personnel Services - Employee Benefits	19,095,429
300 Purchased Professional and Technical Services	920,859
400 Purchased Property Services	15,690
500 Other Purchased Services	729,940
600 Supplies	867,128
700 Property	24,129
800 Other Objects	9,720
Total Regular Programs - Elementary / Secondary	\$52,418,492
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,518,664
200 Personnel Services - Employee Benefits	3,312,905
300 Purchased Professional and Technical Services	1,010,000
500 Other Purchased Services	617,750
600 Supplies	110,772
Total Special Programs - Elementary / Secondary	\$10,570,091
1300 Vocational Education	
500 Other Purchased Services	366,000
Total Vocational Education	\$366,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	116,247
200 Personnel Services - Employee Benefits	75,386
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	20,000
600 Supplies	3,750
Total Other Instructional Programs - Elementary / Secondary	\$425,383
1600 Adult Education Programs	
100 Personnel Services - Salaries	128,000
200 Personnel Services - Employee Benefits	88,009
400 Purchased Property Services	7,000
500 Other Purchased Services	7,500
600 Supplies	3,200
Total Adult Education Programs	\$233,709
Total Instruction	\$64,013,675
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,903,372
200 Personnel Services - Employee Benefits	1,733,074
300 Purchased Professional and Technical Services	15,500
600 Supplies	65,015
Total Support Services - Students	\$4,716,961

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,263,189
200 Personnel Services - Employee Benefits	920,563
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,000
500 Other Purchased Services	36,000
600 Supplies	156,413
700 Property	832,875
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$3,218,240
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,575,094
200 Personnel Services - Employee Benefits	2,197,021
300 Purchased Professional and Technical Services	343,100
500 Other Purchased Services	285,256
600 Supplies	67,998
800 Other Objects	15,000
Total Support Services - Administration	\$6,483,469
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	551,094
200 Personnel Services - Employee Benefits	369,880
300 Purchased Professional and Technical Services	7,126
600 Supplies	12,680
Total Support Services - Pupil Health	\$940,780
2500 Support Services - Business	
100 Personnel Services - Salaries	416,005
200 Personnel Services - Employee Benefits	268,574
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	310,000
500 Other Purchased Services	6,000
600 Supplies	54,000
Total Support Services - Business	\$1,063,579
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,389,317
200 Personnel Services - Employee Benefits	2,760,196
300 Purchased Professional and Technical Services	467,091
400 Purchased Property Services	648,892
500 Other Purchased Services	377,600
600 Supplies	1,664,806
700 Property	50,000
800 Other Objects	203
Total Operation and Maintenance of Plant Services	\$10,358,105
2700 Student Transportation Services	
100 Personnel Services - Salaries	375,900
200 Personnel Services - Employee Benefits	225,775

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,109,629
600 Supplies	45,000
Total Student Transportation Services	\$1,756,304
2800 Support Services - Central	
100 Personnel Services - Salaries	558,700
200 Personnel Services - Employee Benefits	438,226
300 Purchased Professional and Technical Services	284,676
400 Purchased Property Services	11,600
500 Other Purchased Services	12,430
600 Supplies	53,000
800 Other Objects	25,000
Total Support Services - Central	\$1,383,632
2900 Other Support Services	
500 Other Purchased Services	85,000
Total Other Support Services	\$85,000
Total Support Services	\$30,006,070
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,312,050
200 Personnel Services - Employee Benefits	818,080
300 Purchased Professional and Technical Services	52,886
400 Purchased Property Services	24,850
500 Other Purchased Services	20,680
600 Supplies	164,975
800 Other Objects	14,130
Total Student Activities	\$2,407,651
3300 Community Services	
100 Personnel Services - Salaries	232,043
200 Personnel Services - Employee Benefits	168,376
300 Purchased Professional and Technical Services	400
600 Supplies	7,288
Total Community Services	\$408,107
Total Operation of Non-Instructional Services	\$2,815,758
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,376,253
Total Interfund Transfers - Out	\$11,376,253
Total Other Expenditures and Financing Uses	\$11,376,253
TOTAL EXPENDITURES	\$108,211,756

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	25,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000,000	800,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	50,000	50,000
Permanent Fund		
Total Cash and Short-Term Investments	\$27,410,000	\$21,010,000

Long-Term Investments

	<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		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$27,410,000

\$21,010,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	128,480,000	121,585,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$134,180,000	\$127,285,000
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		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$134,180,000

\$127,285,000

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

\$134,180,000

\$127,285,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,762,895
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,762,895

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$6,762,895**