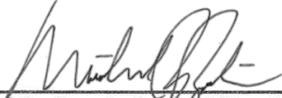


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

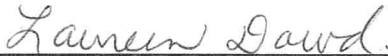
Date of Adoption of the General Fund Budget: 06/21/2021



President of the Board - Original Signature Required

06/21/2021

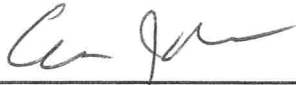
Date



Secretary of the Board - Original Signature Required

06/21/2021

Date



Chief School Administrator - Original Signature Required

06/21/2021

Date

Christopher J Ursu

Contact Person

(412)734-8064

Extn :

Telephone

Extension

CHRIS.URSU@NORTHGATESD.NET

Email Address

**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 : Northgate SD	County : Allegheny	AUN Number : 103026873
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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 5/10/2021
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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>
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: \$62,472.00 Function 2800, Object 200: \$69,017.00	Tuition reimbursements to employees pursuing higher-level degrees is included in function 2800, object 200, explaining why the benefits amount is greater than the salaries amount.
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.	The estimated ending unassigned fund balance is within the allowable range (8 % of budgeted expenditures).
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for future capital projects that have been identified as necessary in a facilities study conducted by an outside architectural firm.

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

7,060,915

0850 Unassigned Fund Balance

2,177,762

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

\$9,238,677

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

14,868,069

7000 Revenue from State Sources

8,914,216

8000 Revenue from Federal Sources

2,075,098

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$25,857,383

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

\$35,096,060

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,593,550
6113 Public Utility Realty Taxes	12,240
6120 Current Per Capita Taxes, Section 679	19,065
6140 Current Act 511 Taxes - Flat Rate Assessments	30,555
6150 Current Act 511 Taxes - Proportional Assessments	1,761,850
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,900
6500 Earnings on Investments	25,376
6700 Revenues from LEA Activities	12,460
6800 Revenues from Intermediary Sources / Pass-Through Funds	252,384
6910 Rentals	36,719
6920 Contributions and Donations from Private Sources	47,140
6990 Refunds and Other Miscellaneous Revenue	25,830

REVENUE FROM LOCAL SOURCES \$14,868,069

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,173,620
7112 Basic Education Funding-Social Security	425,685
7160 Tuition for Orphans Subsidy	12,225
7271 Special Education funds for School-Aged Pupils	973,919
7292 Pre-K Counts	166,250
7311 Pupil Transportation Subsidy	100,942
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	87,951
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,620
7340 State Property Tax Reduction Allocation	697,616
7505 Ready to Learn Block Grant	201,103
7820 State Share of Retirement Contributions	2,056,285

REVENUE FROM STATE SOURCES \$8,914,216

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	381,164
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,946
8517 NCLB, Title IV - 21st Century Schools	28,948
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	632,136
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	843,497

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 138,407
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$2,075,098

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 25,857,383

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,593,550	
Amount of Tax Relief for Homestead Exclusions	<u>\$697,616</u>	
Total Approx. Tax Revenue:	\$12,291,166	
Approx. Tax Levy for Tax Rate Calculation:	\$13,249,663	
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$497,402,463	\$497,402,463
b. Real Estate Mills	25.5000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$447,023,874	\$447,023,874
d. Assessed Value	\$503,406,659	\$503,406,659
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$12,683,763	\$12,683,763
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$12,683,763	\$12,683,763
(f Total * g)		
i. Base Mills Subject to Index	25.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.36382%	92.36382%
k. Tax Levy Needed	\$13,249,663	\$13,249,663
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	26.3200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,249,663	\$13,249,663
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,552,047
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,593,550
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,593,550	
Amount of Tax Relief for Homestead Exclusions	<u>\$697,616</u>	
Total Approx. Tax Revenue:	\$12,291,166	
Approx. Tax Levy for Tax Rate Calculation:	\$13,249,663	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.4945	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,337,508	\$13,337,508
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	\$10,980.24	
Number of Homestead/Farmstead Properties	2411	2411
Median Assessed Value of Homestead Properties		\$95,050

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,593,550
Amount of Tax Relief for Homestead Exclusions	<u>\$697,616</u>
Total Approx. Tax Revenue:	\$12,291,166
Approx. Tax Levy for Tax Rate Calculation:	\$13,249,663
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$697,616	Lowering RE Tax Rate	\$0	\$697,616
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$697,616

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	503,406,659	26.3200	13,249,663			92.36382%	
Totals:	503,406,659		13,249,663	697,616	12,552,047	92.36382%	11,593,550

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,065
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	19,065
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,490
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 30,555 30,555

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,610,000	1,610,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	151,850	151,850
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 1,761,850 1,761,850

Total Act 511, Current Taxes 1,792,405

Act 511 Tax Limit -->	447,023,874	12	5,364,286
	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	25.5000	26.3200	3.22%	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	\$5.00	\$5.00	0.00%	Yes	3.9%				
6143	Current Act 511 Local Services 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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,455,315
1200 Special Programs - Elementary / Secondary	3,863,667
1300 Vocational Education	947,245
1400 Other Instructional Programs - Elementary / Secondary	783,570
1700 Higher Education Programs for Secondary Students	60,455
1800 Pre-Kindergarten	198,401
Total Instruction	\$17,308,653
2000 Support Services	
2100 Support Services - Students	1,452,806
2200 Support Services - Instructional Staff	1,021,455
2300 Support Services - Administration	1,938,961
2400 Support Services - Pupil Health	311,853
2500 Support Services - Business	516,612
2600 Operation and Maintenance of Plant Services	2,244,407
2700 Student Transportation Services	691,500
2800 Support Services - Central	313,514
2900 Other Support Services	13,178
Total Support Services	\$8,504,286
3000 Operation of Non-Instructional Services	
3200 Student Activities	482,684
3300 Community Services	77,899
Total Operation of Non-Instructional Services	\$560,583
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	227,343
Total Facilities Acquisition, Construction and Improvement Services	\$227,343
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	621,168
Total Other Expenditures and Financing Uses	\$621,168
Total Estimated Expenditures and Other Financing Uses	\$27,222,033

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,051,930
200 Personnel Services - Employee Benefits	3,750,395
300 Purchased Professional and Technical Services	258,001
400 Purchased Property Services	500
500 Other Purchased Services	983,612
600 Supplies	409,142
800 Other Objects	1,735
Total Regular Programs - Elementary / Secondary	\$11,455,315
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,522,649
200 Personnel Services - Employee Benefits	868,954
300 Purchased Professional and Technical Services	97,980
500 Other Purchased Services	1,346,334
600 Supplies	27,750
Total Special Programs - Elementary / Secondary	\$3,863,667
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	196,084
200 Personnel Services - Employee Benefits	125,456
500 Other Purchased Services	625,705
Total Vocational Education	\$947,245
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	331,118
200 Personnel Services - Employee Benefits	210,581
300 Purchased Professional and Technical Services	223,500
500 Other Purchased Services	14,990
600 Supplies	3,381
Total Other Instructional Programs - Elementary / Secondary	\$783,570
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	60,455
Total Higher Education Programs for Secondary Students	\$60,455
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	118,557
200 Personnel Services - Employee Benefits	71,624
500 Other Purchased Services	920
600 Supplies	7,300
Total Pre-Kindergarten	\$198,401
Total Instruction	\$17,308,653
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	628,865
200 Personnel Services - Employee Benefits	389,155

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	247,564
500 Other Purchased Services	4,455
600 Supplies	182,767
Total Support Services - Students	\$1,452,806
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	454,297
200 Personnel Services - Employee Benefits	283,622
300 Purchased Professional and Technical Services	15,197
400 Purchased Property Services	8,775
500 Other Purchased Services	5,800
600 Supplies	177,492
700 Property	74,612
800 Other Objects	1,660
Total Support Services - Instructional Staff	\$1,021,455
2300 Support Services - Administration	
100 Personnel Services - Salaries	994,179
200 Personnel Services - Employee Benefits	628,294
300 Purchased Professional and Technical Services	159,295
500 Other Purchased Services	94,086
600 Supplies	48,056
800 Other Objects	15,051
Total Support Services - Administration	\$1,938,961
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	190,169
200 Personnel Services - Employee Benefits	103,467
300 Purchased Professional and Technical Services	4,920
600 Supplies	11,402
700 Property	1,895
Total Support Services - Pupil Health	\$311,853
2500 Support Services - Business	
100 Personnel Services - Salaries	213,639
200 Personnel Services - Employee Benefits	141,124
300 Purchased Professional and Technical Services	27,951
400 Purchased Property Services	76,650
500 Other Purchased Services	1,200
600 Supplies	50,850
800 Other Objects	5,198
Total Support Services - Business	\$516,612
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	782,611
200 Personnel Services - Employee Benefits	553,258
300 Purchased Professional and Technical Services	45,211
400 Purchased Property Services	287,770
500 Other Purchased Services	66,064
600 Supplies	477,182

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	15,100
800 Other Objects	17,211
Total Operation and Maintenance of Plant Services	\$2,244,407
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	691,500
Total Student Transportation Services	\$691,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	62,472
200 Personnel Services - Employee Benefits	69,017
300 Purchased Professional and Technical Services	105,813
500 Other Purchased Services	46,661
600 Supplies	28,051
700 Property	1,500
Total Support Services - Central	\$313,514
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,178
Total Other Support Services	\$13,178
Total Support Services	\$8,504,286
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	202,190
200 Personnel Services - Employee Benefits	86,934
300 Purchased Professional and Technical Services	20,053
400 Purchased Property Services	14,847
500 Other Purchased Services	70,850
600 Supplies	70,560
700 Property	16,850
800 Other Objects	400
Total Student Activities	\$482,684
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	48,444
200 Personnel Services - Employee Benefits	16,632
300 Purchased Professional and Technical Services	12,723
700 Property	100
Total Community Services	\$77,899
Total Operation of Non-Instructional Services	\$560,583
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	227,343
Total Facilities Acquisition, Construction and Improvement Services	\$227,343
Total Facilities Acquisition, Construction and Improvement Services	\$227,343
5000 Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	504,972
900 Other Uses of Funds	116,196
Total Debt Service / Other Expenditures and Financing Uses	\$621,168
Total Other Expenditures and Financing Uses	\$621,168
TOTAL EXPENDITURES	\$27,222,033

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,700,000	4,366,741
Public Purpose (Expendable) Trust Fund	155,000	152,000
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 Cash and Short-Term Investments	\$5,855,000	\$4,518,741

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	\$5,855,000	\$4,518,741
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General 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	2,899,000	2,339,000

Total General Fund	\$2,899,000	\$2,339,000
---------------------------	--------------------	--------------------

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		
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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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$2,899,000	\$2,339,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	2,400,000	2,550,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	60,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$2,460,000	\$2,610,000
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TOTAL INDEBTEDNESS	\$5,359,000	\$4,949,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,154,061
0850 Unassigned Fund Balance	2,719,966
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,874,027

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,874,027
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