

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2021

 President of the Board - Original Signature Required
 Date: 6/16/2021

 Shearita Hampson
 Secretary of the Board - Original Signature Required
 Date: 6/16/2021

 Mark R Cherpak
 Chief School Administrator - Original Signature Required
 Date: 6/16/2021

Mark R Cherpak
 Contact Person
 Telephone: (412)885-7841 Extn :
 Extension:

mcherpak@bwschools.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 : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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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.

Thereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-12-2021
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$316,567.00 Function 2500, Object 200: \$450,842.00	Entire District Worker's Compensation expense is loaded into function 2500, object 260.
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 unassigned fund balance is carried forward from the previous year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance is carried forward from the previous year.
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 carried forward from the previous year.

<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	551,244
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,973,797
0840 Assigned Fund Balance	10,700,000
0850 Unassigned Fund Balance	1,056,723
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,730,520</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	45,372,178
7000 Revenue from State Sources	24,766,514
8000 Revenue from Federal Sources	4,520,698
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$74,659,390</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$89,389,910</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,216,901
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	730,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	15,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	104,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	9,000
6990 Refunds and Other Miscellaneous Revenue	117,574
REVENUE FROM LOCAL SOURCES	\$45,372,178
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,212,705
7112 Basic Education Funding-Social Security	1,200,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,805,298
7311 Pupil Transportation Subsidy	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,150,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	99,011
7340 State Property Tax Reduction Allocation	1,663,651
7505 Ready to Learn Block Grant	615,849
7820 State Share of Retirement Contributions	5,700,000
REVENUE FROM STATE SOURCES	\$24,766,514
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	716,708
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,040
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	79,008
8517 NCLB, Title IV - 21st Century Schools	51,840
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	3,303,102
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	\$4,520,698
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,659,390

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,216,901
Amount of Tax Relief for Homestead Exclusions	<u>\$1,663,651</u>
Total Approx. Tax Revenue:	\$40,880,552
Approx. Tax Levy for Tax Rate Calculation:	\$44,434,306

Allegheny

Total

2020-21 Data		
a. Assessed Value	\$1,918,819,307	\$1,918,819,307
b. Real Estate Mills	21.7600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,765,283,797	\$1,765,283,797
d. Assessed Value	\$1,963,513,308	\$1,963,513,308
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$41,753,508	\$41,753,508
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$41,753,508	\$41,753,508
(f Total * g)		
i. Base Mills Subject to Index	21.7600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.69114%	91.69114%
k. Tax Levy Needed	\$44,434,306	\$44,434,306
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	22.6300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,434,306	\$44,434,306
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,770,655
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,216,901
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$39,216,901

Amount of Tax Relief for Homestead Exclusions

\$1,663,651

Total Approx. Tax Revenue:

\$40,880,552

Approx. Tax Levy for Tax Rate Calculation:

\$44,434,306

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	22.6304	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$44,435,092	\$44,435,092
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,599.22	
Number of Homestead/Farmstead Properties	11140	11140
Median Assessed Value of Homestead Properties		\$117,500

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,216,901
Amount of Tax Relief for Homestead Exclusions	<u>\$1,663,651</u>
Total Approx. Tax Revenue:	\$40,880,552
Approx. Tax Levy for Tax Rate Calculation:	\$44,434,306
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,663,651	Lowering RE Tax Rate	\$0	\$1,663,651
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,663,651

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	1,963,513,308	22.6300	44,434,306			91.69114%	
Totals:	1,963,513,308		44,434,306	1,663,651	42,770,655	91.69114%	39,216,901

	<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	30,000
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 30,000 30,000

	<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%	4,000,000	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	530,000	530,000
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 4,530,000 4,530,000

Total Act 511, Current Taxes 4,560,000

Act 511 Tax Limit -->	1,765,283,797	12	21,183,406
	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	21.7600	22.6300	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,241,175
1200 Special Programs - Elementary / Secondary	8,181,492
1300 Vocational Education	2,379,121
Total Instruction	\$41,801,788
2000 Support Services	
2100 Support Services - Students	2,168,779
2200 Support Services - Instructional Staff	1,233,848
2300 Support Services - Administration	3,719,506
2400 Support Services - Pupil Health	538,116
2500 Support Services - Business	973,909
2600 Operation and Maintenance of Plant Services	9,022,232
2700 Student Transportation Services	3,628,953
2800 Support Services - Central	680,290
2900 Other Support Services	52,000
Total Support Services	\$22,017,633
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,387,370
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$1,395,370
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,083,161
Total Other Expenditures and Financing Uses	\$8,083,161
Total Estimated Expenditures and Other Financing Uses	\$74,147,952

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	16,659,208
200 Personnel Services - Employee Benefits	10,850,716
300 Purchased Professional and Technical Services	1,531,716
400 Purchased Property Services	66,300
500 Other Purchased Services	1,434,980
600 Supplies	696,935
800 Other Objects	1,320
Total Regular Programs - Elementary / Secondary	\$31,241,175
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,234,851
200 Personnel Services - Employee Benefits	2,516,641
300 Purchased Professional and Technical Services	867,000
500 Other Purchased Services	1,431,500
600 Supplies	34,000
700 Property	20,000
800 Other Objects	77,500
Total Special Programs - Elementary / Secondary	\$8,181,492
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	750,758
200 Personnel Services - Employee Benefits	462,613
500 Other Purchased Services	1,100,000
600 Supplies	65,750
Total Vocational Education	\$2,379,121
Total Instruction	\$41,801,788
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,340,498
200 Personnel Services - Employee Benefits	816,656
600 Supplies	11,625
Total Support Services - Students	\$2,168,779
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	592,110
200 Personnel Services - Employee Benefits	369,188
300 Purchased Professional and Technical Services	173,400
500 Other Purchased Services	1,000
600 Supplies	96,950
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$1,233,848
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,979,360
200 Personnel Services - Employee Benefits	1,236,146
300 Purchased Professional and Technical Services	307,500

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	74,450
600 Supplies	80,650
800 Other Objects	41,400
Total Support Services - Administration	\$3,719,506
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	307,520
200 Personnel Services - Employee Benefits	213,596
600 Supplies	12,000
700 Property	2,000
800 Other Objects	3,000
Total Support Services - Pupil Health	\$538,116
2500 Support Services - Business	
100 Personnel Services - Salaries	316,567
200 Personnel Services - Employee Benefits	450,842
500 Other Purchased Services	111,500
600 Supplies	85,000
800 Other Objects	10,000
Total Support Services - Business	\$973,909
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,808,227
200 Personnel Services - Employee Benefits	1,310,903
300 Purchased Professional and Technical Services	480,000
400 Purchased Property Services	1,462,000
500 Other Purchased Services	140,200
600 Supplies	3,626,872
700 Property	187,030
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$9,022,232
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,026,564
200 Personnel Services - Employee Benefits	1,042,389
300 Purchased Professional and Technical Services	64,000
500 Other Purchased Services	108,500
600 Supplies	381,000
700 Property	5,000
800 Other Objects	1,500
Total Student Transportation Services	\$3,628,953
2800 Support Services - Central	
100 Personnel Services - Salaries	407,861
200 Personnel Services - Employee Benefits	272,429
Total Support Services - Central	\$680,290
2900 Other Support Services	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000

<u>Description</u>	<u>Amount</u>
Total Support Services	\$22,017,633
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	802,850
200 Personnel Services - Employee Benefits	381,520
300 Purchased Professional and Technical Services	77,850
400 Purchased Property Services	6,000
500 Other Purchased Services	6,250
600 Supplies	106,250
800 Other Objects	6,650
Total Student Activities	\$1,387,370
3300 <u>Community Services</u>	
600 Supplies	8,000
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$1,395,370
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,312,161
900 Other Uses of Funds	6,771,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,083,161
Total Other Expenditures and Financing Uses	\$8,083,161
TOTAL EXPENDITURES	\$74,147,952

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	19,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	152,000	150,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	930,000	940,000
Other Capital Projects Fund	18,151,242	30,000,000
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	\$38,233,242	\$51,090,000

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 **\$38,233,242** **\$51,090,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	58,505,000	80,714,000
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 General Fund	\$58,505,000	\$80,714,000
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

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	\$58,505,000	\$80,714,000

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	\$58,505,000	\$80,714,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	551,244
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,973,797
0840 Assigned Fund Balance	11,167,537
0850 Unassigned Fund Balance	1,100,624
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,241,958

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,793,202
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