





FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Shaler Area SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103028302
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b>
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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.	Ending estimated unassigned fund balance after assignment for a fund balance allocation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be utilized for the fund balance allocation.

<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	5,761,968
0850 Unassigned Fund Balance	4,703,039
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,465,007</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	55,478,241
7000 Revenue from State Sources	29,185,813
8000 Revenue from Federal Sources	2,295,446
9000 Other Financing Sources	120,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$87,079,500</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$97,544,507</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	46,570,941
6113 Public Utility Realty Taxes	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	24,800
6150 Current Act 511 Taxes - Proportional Assessments	6,515,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	26,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	800,000
6910 Rentals	40,000
6940 Tuition from Patrons	15,000
6980 Revenue from Community Services Activities	44,000
6990 Refunds and Other Miscellaneous Revenue	90,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$55,478,241</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,943,233
7112 Basic Education Funding-Social Security	1,581,861
7271 Special Education funds for School-Aged Pupils	4,000,000
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	150,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,039,384
7505 Ready to Learn Block Grant	706,471
7820 State Share of Retirement Contributions	7,224,864
<b>REVENUE FROM STATE SOURCES</b>	<b>\$29,185,813</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,000
8517 NCLB, Title IV - 21st Century Schools	35,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	479,686
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	490,760
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,295,446</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 120,000

**OTHER FINANCING SOURCES \$120,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 87,079,500**

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$46,570,941</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,039,384</u></b>
Total Approx. Tax Revenue:	<b>\$48,610,325</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$51,061,427</b>

Allegheny

Total

<b>2020-21 Data</b>		
a. Assessed Value	\$2,145,742,914	\$2,145,742,914
b. Real Estate Mills	23.5319	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$2,052,313,877	\$2,052,313,877
d. Assessed Value	\$2,169,881,164	\$2,169,881,164
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$50,493,408	\$50,493,408
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$50,493,408	\$50,493,408
(f Total * g)		
i. Base Mills Subject to Index	23.5319	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$51,061,427	\$51,061,427
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>23.5319</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,061,427	\$51,061,427
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,022,043
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,570,941
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$46,570,941</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,039,384</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$48,610,325</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$51,061,427</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	24.4261	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,001,734	\$53,001,734
<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	\$7,326.00	
Number of Homestead/Farmstead Properties	11857	11857
Median Assessed Value of Homestead Properties		\$127,000

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Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$46,570,941</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,039,384</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$48,610,325</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$51,061,427</b>
	<b>Allegheny</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,039,384	Lowering RE Tax Rate	\$0	\$2,039,384
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,039,384</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>
Allegheny	2,169,881,164	23.5319	51,061,427			95.00000%	
<b>Totals:</b>	<b>2,169,881,164</b>		<b>51,061,427</b>	- 2,039,384	= 49,022,043	X 95.00000%	= 46,570,941

	<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	24,800
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 24,800 24,800**

	<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%	5,915,000	5,915,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
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 6,515,000 6,515,000**

**Total Act 511, Current Taxes 6,539,800**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,052,313,877</b>	<b>X</b>	<b>12</b>	<b>24,627,767</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	23.5319	23.5319	0.00%	Yes	3.8%				
	<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	3.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,831,756
1200 Special Programs - Elementary / Secondary	14,996,882
1300 Vocational Education	1,500,000
1400 Other Instructional Programs - Elementary / Secondary	1,974,451
1500 Nonpublic School Programs	16,000
<b>Total Instruction</b>	<b>\$57,319,089</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,860,612
2200 Support Services - Instructional Staff	1,568,595
2300 Support Services - Administration	4,237,694
2400 Support Services - Pupil Health	871,822
2500 Support Services - Business	844,277
2600 Operation and Maintenance of Plant Services	8,025,358
2700 Student Transportation Services	5,056,144
2800 Support Services - Central	1,395,244
2900 Other Support Services	70,000
<b>Total Support Services</b>	<b>\$25,929,746</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,712,779
3300 Community Services	121,142
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,833,921</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	214,854
5200 Interfund Transfers - Out	7,657,373
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,872,227</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$92,964,983</b>

## 2021-2022 Final General Fund Budget

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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	21,668,436
200 Personnel Services - Employee Benefits	14,354,030
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	58,523
500 Other Purchased Services	1,203,000
600 Supplies	1,153,336
700 Property	373,431
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$38,831,756</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,573,564
200 Personnel Services - Employee Benefits	4,405,818
300 Purchased Professional and Technical Services	788,500
500 Other Purchased Services	2,879,200
600 Supplies	130,500
700 Property	15,000
800 Other Objects	204,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,996,882</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,500,000
<b>Total Vocational Education</b>	<b>\$1,500,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,095,495
200 Personnel Services - Employee Benefits	643,956
500 Other Purchased Services	220,000
600 Supplies	15,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,974,451</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	16,000
<b>Total Nonpublic School Programs</b>	<b>\$16,000</b>
<b>Total Instruction</b>	<b>\$57,319,089</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,315,511
200 Personnel Services - Employee Benefits	1,462,801
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	7,800
600 Supplies	42,000
800 Other Objects	2,500
<b>Total Support Services - Students</b>	<b>\$3,860,612</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	907,400

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	443,179
300 Purchased Professional and Technical Services	53,600
400 Purchased Property Services	1,500
500 Other Purchased Services	7,500
600 Supplies	149,100
700 Property	6,200
800 Other Objects	116
<b>Total Support Services - Instructional Staff</b>	<b>\$1,568,595</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,199,456
200 Personnel Services - Employee Benefits	1,448,198
300 Purchased Professional and Technical Services	357,500
400 Purchased Property Services	50,000
500 Other Purchased Services	114,600
600 Supplies	24,740
700 Property	14,300
800 Other Objects	28,900
<b>Total Support Services - Administration</b>	<b>\$4,237,694</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	510,839
200 Personnel Services - Employee Benefits	314,983
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	2,000
600 Supplies	6,000
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$871,822</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	415,865
200 Personnel Services - Employee Benefits	259,344
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	100,068
500 Other Purchased Services	8,000
600 Supplies	2,500
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$844,277</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,123,309
200 Personnel Services - Employee Benefits	1,902,638
300 Purchased Professional and Technical Services	319,851
400 Purchased Property Services	608,071
500 Other Purchased Services	251,430
600 Supplies	1,798,435
700 Property	20,000
800 Other Objects	1,624
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,025,358</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	37,688
200 Personnel Services - Employee Benefits	23,456
300 Purchased Professional and Technical Services	69,000
500 Other Purchased Services	4,897,000
600 Supplies	29,000
<b>Total Student Transportation Services</b>	<b>\$5,056,144</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	676,566
200 Personnel Services - Employee Benefits	445,369
300 Purchased Professional and Technical Services	65,100
500 Other Purchased Services	15,100
600 Supplies	191,489
800 Other Objects	1,620
<b>Total Support Services - Central</b>	<b>\$1,395,244</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	70,000
<b>Total Other Support Services</b>	<b>\$70,000</b>
<b>Total Support Services</b>	<b>\$25,929,746</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,020,805
200 Personnel Services - Employee Benefits	170,804
300 Purchased Professional and Technical Services	51,840
400 Purchased Property Services	28,150
500 Other Purchased Services	246,485
600 Supplies	106,760
700 Property	68,260
800 Other Objects	19,675
<b>Total Student Activities</b>	<b>\$1,712,779</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	16,642
600 Supplies	19,500
800 Other Objects	30,000
<b>Total Community Services</b>	<b>\$121,142</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,833,921</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	



<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	32,800
900 Other Uses of Funds	182,054
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$214,854</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	7,657,373
<b>Total Interfund Transfers - Out</b>	<b>\$7,657,373</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,872,227</b>
<b>TOTAL EXPENDITURES</b>	<b>\$92,964,983</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	11,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	300,000	300,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	6,000,000	2,000,000
Debt Service Fund	500,000	500,000
Food Service / Cafeteria Operations Fund	150,000	50,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$17,950,000</b>	<b>\$8,850,000</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	76,000,000	51,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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

<b>Total Long-Term Investments</b>	<b>\$76,000,000</b>	<b>\$51,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$93,950,000</b>	<b>\$59,850,000</b>

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	91,492,316	90,386,520
0520 Extended-Term Financing Agreements Payable	12,255,906	11,509,262
0530 Lease-Purchase Obligations	364,283	189,658
0540 Accumulated Compensated Absences	740,212	840,212
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,500,999	12,750,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$117,353,716</b>	<b>\$115,675,652</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

## 2021-2022 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$117,353,716</b>	<b>\$115,675,652</b>



**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	12,500,000	12,900,000
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		
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		
<b>Total Short-Term Payables</b>	<b>\$12,500,000</b>	<b>\$12,900,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$129,853,716</b>	<b>\$128,575,652</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,579,524
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,579,524</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,579,524</b>
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