

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021

*Victoria B. Carlson*

President of the Board - Original Signature Required

*6-16-2021*

Date

*Windy S.F. Donovan*

Secretary of the Board - Original Signature Required

*6-14-2021*

Date

*John W. Rabito*

Chief School Administrator - Original Signature Required

*6-14-2021*

Date

Bradley Waters

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Avonworth SD	COUNTY : Allegheny	AUN : 103020753
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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	\$35744915
Ending Unassigned Fund Balance	\$3441908
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.62%

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 6-15-2021
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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)

<b>School District Name :</b> Avonworth SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103020753
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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> 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>
5120	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2800, Object 100: \$0.00                      Function 2800, Object 200: \$63,177.00 . Provide a justification.</p>	Tuition reimbursement payments for Act 93 Administrators
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$0.00                      Function 2800, Object 200: \$63,177.00</p>	Tuition reimbursement payments for Act 93 administrators
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is established for unanticipated expenditures that may occur throughout the year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance as per Board past practice and is prudent to maintain in order to assist with future budgets should funds be required to balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is to assist in offsetting future PSERS expenses as they have become a major part of the District's expenditure budget.

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

2,000,000

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

4,503,349

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

**\$6,503,349**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

26,706,500

7000 Revenue from State Sources

7,618,880

8000 Revenue from Federal Sources

358,094

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

**\$34,683,474**

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

**\$41,186,823**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,968,935
6112 Interim Real Estate Taxes	531,065
6113 Public Utility Realty Taxes	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	3,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	485,000
6500 Earnings on Investments	3,000
6700 Revenues from LEA Activities	40,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	265,000
6910 Rentals	24,400
6990 Refunds and Other Miscellaneous Revenue	20,200
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,706,500</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	2,760,097
7112 Basic Education Funding-Social Security	460,000
7271 Special Education funds for School-Aged Pupils	724,368
7311 Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	278,418
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,824
7340 State Property Tax Reduction Allocation	247,173
7820 State Share of Retirement Contributions	2,715,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,618,880</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	115,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	243,094
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$358,094</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>34,683,474</b>

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$21,968,935  
 Amount of Tax Relief for Homestead Exclusions: \$247,173  
 Total Approx. Tax Revenue: \$22,216,108  
 Approx. Tax Levy for Tax Rate Calculation: \$22,895,560

Allegheny

Total

2020-21 Data		
a. Assessed Value	\$1,162,075,614	\$1,162,075,614
b. Real Estate Mills	19.5300	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,145,855,354	\$1,145,855,354
d. Assessed Value	\$1,172,327,722	\$1,172,327,722
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$22,695,337	\$22,695,337
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$22,695,337	\$22,695,337
(f Total * g)		
i. Base Mills Subject to Index	19.5300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$22,895,560	\$22,895,560
(Approx. Tax Levy * g)		
l. 2021-22 Real Estate Tax Rate	19.5300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,895,560	\$22,895,560
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,648,387
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,968,935
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,968,935	
Amount of Tax Relief for Homestead Exclusions	<u>\$247,173</u>	
Total Approx. Tax Revenue:	\$22,216,108	
Approx. Tax Levy for Tax Rate Calculation:	\$22,895,560	
	Allegheny	Total

**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	20.1159	
q. Mills In Excess of Index (if $l > p$ ), $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$23,582,427	\$23,582,427
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	\$3,589.36	
Number of Homestead/Farmstead Properties	3526	3526
Median Assessed Value of Homestead Properties		\$222,500



Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,968,935
Amount of Tax Relief for Homestead Exclusions	<u>\$247,173</u>
Total Approx. Tax Revenue:	\$22,216,108
Approx. Tax Levy for Tax Rate Calculation:	\$22,895,560
	Allegheny

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$247,173	Lowering RE Tax Rate	\$0	\$247,173
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$247,173</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	1,172,327,722	19.5300	22,895,560			97.000000%	
<b>Totals:</b>	<b>1,172,327,722</b>		<b>22,895,560</b>	<b>- 247,173</b>	<b>= 22,648,387</b>	<b>X 97.000000%</b>	<b>= 21,968,935</b>

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,000	22,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes- Flat Rate Assessments</b>			<b>22,000</b>	<b>22,000</b>
6150 <u>Current Act 511 Taxes- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,875,000	2,875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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
<b>Total Current Act 511 Taxes- Proportional Assessments</b>			<b>3,325,000</b>	<b>3,325,000</b>
<b>Total Act 511, Current Taxes</b>				<b>3,347,000</b>
<b>Act 511 Tax Limit →</b>		<b>1,145,855,354</b>	<b>X 12</b>	<b>13,750,264</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	19.5300	19.5300	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,829,868
1200 Special Programs - Elementary / Secondary	5,083,050
1300 Vocational Education	355,742
1400 Other Instructional Programs - Elementary / Secondary	159,205
1500 Nonpublic School Programs	3,399
<b>Total Instruction</b>	<b>\$21,431,264</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,545,170
2200 Support Services - Instructional Staff	732,626
2300 Support Services - Administration	2,333,277
2400 Support Services - Pupil Health	290,436
2500 Support Services - Business	370,524
2600 Operation and Maintenance of Plant Services	2,130,206
2700 Student Transportation Services	1,902,965
2800 Support Services - Central	806,950
2900 Other Support Services	32,499
<b>Total Support Services</b>	<b>\$10,144,653</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,123,154
3300 Community Services	10,539
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,133,693</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,835,305
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,035,305</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,744,915</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,876,799
200 Personnel Services - Employee Benefits	5,493,806
300 Purchased Professional and Technical Services	323,169
400 Purchased Property Services	62,926
500 Other Purchased Services	450,269
600 Supplies	609,899
700 Property	13,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,829,868</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,537,241
200 Personnel Services - Employee Benefits	1,553,071
300 Purchased Professional and Technical Services	331,254
400 Purchased Property Services	4,899
500 Other Purchased Services	581,057
600 Supplies	75,528
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,083,050</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	355,742
<b>Total Vocational Education</b>	<b>\$355,742</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	63,275
200 Personnel Services - Employee Benefits	33,826
500 Other Purchased Services	53,558
600 Supplies	8,546
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$159,205</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,399
<b>Total Nonpublic School Programs</b>	<b>\$3,399</b>
<b>Total Instruction</b>	<b>\$21,431,264</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	624,321
200 Personnel Services - Employee Benefits	415,816
300 Purchased Professional and Technical Services	410,974
500 Other Purchased Services	5,036
600 Supplies	85,974
800 Other Objects	3,049
<b>Total Support Services - Students</b>	<b>\$1,545,170</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	304,600
200 Personnel Services - Employee Benefits	237,989

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	6,000
600 Supplies	135,261
800 Other Objects	18,776
<b>Total Support Services - Instructional Staff</b>	<b>\$732,626</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,235,848
200 Personnel Services - Employee Benefits	747,145
300 Purchased Professional and Technical Services	182,462
400 Purchased Property Services	12,389
500 Other Purchased Services	58,403
600 Supplies	65,917
800 Other Objects	31,113
<b>Total Support Services - Administration</b>	<b>\$2,333,277</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	165,255
200 Personnel Services - Employee Benefits	115,314
300 Purchased Professional and Technical Services	1,462
400 Purchased Property Services	605
500 Other Purchased Services	1,000
600 Supplies	6,800
<b>Total Support Services - Pupil Health</b>	<b>\$290,436</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	185,368
200 Personnel Services - Employee Benefits	117,085
300 Purchased Professional and Technical Services	29,844
400 Purchased Property Services	20,863
500 Other Purchased Services	9,135
600 Supplies	6,172
800 Other Objects	2,057
<b>Total Support Services - Business</b>	<b>\$370,524</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	654,688
200 Personnel Services - Employee Benefits	535,668
300 Purchased Professional and Technical Services	4,011
400 Purchased Property Services	252,965
500 Other Purchased Services	132,756
600 Supplies	516,707
700 Property	30,385
800 Other Objects	3,026
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,130,206</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,902,965
<b>Total Student Transportation Services</b>	<b>\$1,902,965</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
200 Personnel Services - Employee Benefits	63,177
300 Purchased Professional and Technical Services	370,000
400 Purchased Property Services	197,391
500 Other Purchased Services	1,270
600 Supplies	38,720
700 Property	134,745
800 Other Objects	1,647
<b>Total Support Services - Central</b>	<b>\$806,950</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	32,499
<b>Total Other Support Services</b>	<b>\$32,499</b>
<b>Total Support Services</b>	<b>\$10,144,653</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	589,546
200 Personnel Services - Employee Benefits	256,172
300 Purchased Professional and Technical Services	21,200
400 Purchased Property Services	16,000
500 Other Purchased Services	79,150
600 Supplies	152,886
700 Property	6,300
800 Other Objects	1,900
<b>Total Student Activities</b>	<b>\$1,123,154</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	10,539
<b>Total Community Services</b>	<b>\$10,539</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,133,693</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,155,641
900 Other Uses of Funds	1,679,664
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,835,305</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,035,305</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,744,915</b>

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	6,600,000	5,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,100,000	1,100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,530,000	10,000,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,230,000</b>	<b>\$16,200,000</b>

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**

**\$13,230,000**

**\$16,200,000**

**Long-Term Indebtedness**

**General Fund**

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0510 Bonds Payable	36,425,000	41,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	360,000	350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,200,000	1,200,000
0599 Other Noncurrent Liabilities		

**Total General Fund**

**\$37,985,000                      \$42,850,000**

**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**

**\$37,985,000**

**\$42,850,000**

**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**

**\$37,985,000**

**\$42,850,000**

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,441,908
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,441,908</b>
5900 Budgetary Reserve	200,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,641,908</b>