

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Lori P Byron

(724)226-2400

Extn :5620

Contact Person

Telephone

Extension

lbyron@goldenrams.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Highlands SD	COUNTY : Allegheny	AUN : 103024753
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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	\$50652235
Ending Unassigned Fund Balance	\$4052205
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Highlands SD	County : Allegheny	AUN Number : 103024753
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds for unexpected or emergency expenditures
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.	Funds available for future unexpected or emergency expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds for future budgetary deficits as needed
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds for future capital projects and increases in PSERS

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,581,818
0840 Assigned Fund Balance	7,475,065
0850 Unassigned Fund Balance	3,878,153
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,935,036</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,270,501
7000 Revenue from State Sources	22,603,297
8000 Revenue from Federal Sources	4,196,406
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$47,070,204</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,005,240</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	15,986,201
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	72,000
6150 Current Act 511 Taxes - Proportional Assessments	1,980,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	7,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	599,800
6910 Rentals	5,000
6990 Refunds and Other Miscellaneous Revenue	125,000

REVENUE FROM LOCAL SOURCES \$20,270,501

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,046,834
7112 Basic Education Funding-Social Security	950,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,946,369
7292 Pre-K Counts	297,500
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,296,837
7505 Ready to Learn Block Grant	460,757
7820 State Share of Retirement Contributions	4,250,000

REVENUE FROM STATE SOURCES \$22,603,297

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	834,605
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	113,453
8517 NCLB, Title IV - 21st Century Schools	63,046
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	3,032,802
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
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REVENUE FROM FEDERAL SOURCES	\$4,196,406
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,070,204
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Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,986,201	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,296,837</u>	
Total Approx. Tax Revenue:	\$17,283,038	
Approx. Tax Levy for Tax Rate Calculation:	\$19,462,975	
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$780,462,406	\$780,462,406
b. Real Estate Mills	24.8800	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$734,344,387	\$734,344,387
d. Assessed Value	\$782,273,885	\$782,273,885
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$19,417,905	\$19,417,905
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$19,417,905	\$19,417,905
(f Total * g)		
i. Base Mills Subject to Index	24.8800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$19,462,975	\$19,462,975
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	24.8800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,462,974	\$19,462,974
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,166,137
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,986,201
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,986,201	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,296,837</u>	
Total Approx. Tax Revenue:	\$17,283,038	
Approx. Tax Levy for Tax Rate Calculation:	\$19,462,975	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.9498	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,299,851	\$20,299,851
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	\$10,271.00	
Number of Homestead/Farmstead Properties	5074	5074
Median Assessed Value of Homestead Properties		\$77,200

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,986,201
Amount of Tax Relief for Homestead Exclusions	<u>\$1,296,837</u>
Total Approx. Tax Revenue:	\$17,283,038
Approx. Tax Levy for Tax Rate Calculation:	\$19,462,975

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,296,837	Lowering RE Tax Rate	\$0	\$1,296,837
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,296,837

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	782,273,885	24.8800	19,462,974			88.00000%	
Totals:	782,273,885		19,462,974	- 1,296,837	= 18,166,137	X 88.00000%	= 15,986,201

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		45,000
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	45,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	27,000
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 72,000 72,000

	<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%	1,800,000	1,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000	180,000
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 1,980,000 1,980,000

Total Act 511, Current Taxes 2,052,000

Act 511 Tax Limit -->	734,344,387	12	8,812,133
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u> Allegheny	24.8800	24.8800	0.00%	Yes	4.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,348,167
1200 Special Programs - Elementary / Secondary	9,071,285
1300 Vocational Education	671,996
1400 Other Instructional Programs - Elementary / Secondary	112,444
1500 Nonpublic School Programs	51,649
1800 Pre-Kindergarten	363,064
Total Instruction	\$31,618,605
2000 Support Services	
2100 Support Services - Students	1,577,700
2200 Support Services - Instructional Staff	671,119
2300 Support Services - Administration	2,728,699
2400 Support Services - Pupil Health	521,687
2500 Support Services - Business	762,123
2600 Operation and Maintenance of Plant Services	4,447,369
2700 Student Transportation Services	2,894,610
2800 Support Services - Central	1,307,609
2900 Other Support Services	23,000
Total Support Services	\$14,933,916
3000 Operation of Non-Instructional Services	
3200 Student Activities	759,312
3300 Community Services	52,075
Total Operation of Non-Instructional Services	\$811,387
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,011,219
5200 Interfund Transfers - Out	152,375
5900 Budgetary Reserve	106,733
Total Other Expenditures and Financing Uses	\$3,270,327
Total Estimated Expenditures and Other Financing Uses	\$50,652,235

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	11,249,372
200 Personnel Services - Employee Benefits	7,066,256
300 Purchased Professional and Technical Services	462,227
400 Purchased Property Services	23,748
500 Other Purchased Services	1,575,408
600 Supplies	953,977
700 Property	14,415
800 Other Objects	2,764
Total Regular Programs - Elementary / Secondary	\$21,348,167
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,865,879
200 Personnel Services - Employee Benefits	1,783,184
300 Purchased Professional and Technical Services	511,829
400 Purchased Property Services	525
500 Other Purchased Services	3,636,410
600 Supplies	271,208
700 Property	2,250
Total Special Programs - Elementary / Secondary	\$9,071,285
1300 <u>Vocational Education</u>	
500 Other Purchased Services	670,246
600 Supplies	1,750
Total Vocational Education	\$671,996
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,400
200 Personnel Services - Employee Benefits	3,564
500 Other Purchased Services	99,480
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$112,444
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	51,649
Total Nonpublic School Programs	\$51,649
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	200,260
200 Personnel Services - Employee Benefits	132,071
500 Other Purchased Services	11,638
600 Supplies	19,095
Total Pre-Kindergarten	\$363,064
Total Instruction	\$31,618,605
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	903,894

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	583,034
300 Purchased Professional and Technical Services	54,500
500 Other Purchased Services	1,279
600 Supplies	30,208
700 Property	2,500
800 Other Objects	2,285
Total Support Services - Students	\$1,577,700
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	339,353
200 Personnel Services - Employee Benefits	210,537
300 Purchased Professional and Technical Services	107,556
500 Other Purchased Services	3,125
600 Supplies	10,379
800 Other Objects	169
Total Support Services - Instructional Staff	\$671,119
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,368,035
200 Personnel Services - Employee Benefits	750,576
300 Purchased Professional and Technical Services	248,784
400 Purchased Property Services	64,813
500 Other Purchased Services	163,594
600 Supplies	99,385
700 Property	11,000
800 Other Objects	22,512
Total Support Services - Administration	\$2,728,699
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	285,335
200 Personnel Services - Employee Benefits	209,559
300 Purchased Professional and Technical Services	16,026
400 Purchased Property Services	240
500 Other Purchased Services	1,200
600 Supplies	8,937
800 Other Objects	390
Total Support Services - Pupil Health	\$521,687
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	342,167
200 Personnel Services - Employee Benefits	213,733
300 Purchased Professional and Technical Services	106,193
400 Purchased Property Services	25,036
500 Other Purchased Services	10,700
600 Supplies	60,694
700 Property	2,500
800 Other Objects	1,100
Total Support Services - Business	\$762,123
2600 <u>Operation and Maintenance of Plant Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,681,177
200 Personnel Services - Employee Benefits	1,031,190
300 Purchased Professional and Technical Services	346,750
400 Purchased Property Services	309,569
500 Other Purchased Services	158,400
600 Supplies	890,283
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$4,447,369
2700 Student Transportation Services	
100 Personnel Services - Salaries	54,095
200 Personnel Services - Employee Benefits	38,487
500 Other Purchased Services	2,794,255
600 Supplies	4,560
700 Property	3,213
Total Student Transportation Services	\$2,894,610
2800 Support Services - Central	
100 Personnel Services - Salaries	295,694
200 Personnel Services - Employee Benefits	175,005
300 Purchased Professional and Technical Services	72,885
400 Purchased Property Services	107,199
500 Other Purchased Services	47,046
600 Supplies	609,780
Total Support Services - Central	\$1,307,609
2900 Other Support Services	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$14,933,916
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	370,839
200 Personnel Services - Employee Benefits	58,615
300 Purchased Professional and Technical Services	106,925
400 Purchased Property Services	55,600
500 Other Purchased Services	108,285
600 Supplies	49,498
800 Other Objects	9,550
Total Student Activities	\$759,312
3300 Community Services	
300 Purchased Professional and Technical Services	30,167
600 Supplies	15,788
800 Other Objects	6,120
Total Community Services	\$52,075
Total Operation of Non-Instructional Services	\$811,387

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	746,219
900 Other Uses of Funds	2,265,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,011,219
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	152,375
Total Interfund Transfers - Out	\$152,375
5900 <u>Budgetary Reserve</u>	
800 Other Objects	106,733
Total Budgetary Reserve	\$106,733
Total Other Expenditures and Financing Uses	\$3,270,327
TOTAL EXPENDITURES	\$50,652,235

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	12,670,000	9,670,000
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		
Total Cash and Short-Term Investments	\$12,670,000	\$9,670,000

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 **\$12,670,000** **\$9,670,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	18,540,000	16,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	10,437,085	10,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,557,461	6,750,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$35,534,546	\$33,525,000

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

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$35,534,546	\$33,525,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	7,000,000	7,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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	\$7,000,000	\$7,100,000
TOTAL INDEBTEDNESS	\$42,534,546	\$40,625,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,188,425
0840 Assigned Fund Balance	3,112,375
0850 Unassigned Fund Balance	4,052,205
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,353,005
5900 Budgetary Reserve	106,733
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,459,738