

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/19/2021

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Leonard A Corazzi

(412)770-8993

Extn :

\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ambridge Area SD	COUNTY : Beaver	AUN : 127040703
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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	\$50671927
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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)

<b>School District Name :</b> Ambridge Area SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127040703
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	We are not using Fund Balance to balance this budget
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 used for unanticipated Expenditures throughout the year.

ITEM

AMOUNTS

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

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

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

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	25,605,637
7000 Revenue from State Sources	21,364,037
8000 Revenue from Federal Sources	3,702,253
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources \$50,671,927**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$50,671,927**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,579,437
6113 Public Utility Realty Taxes	24,808
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	68,400
6140 Current Act 511 Taxes - Flat Rate Assessments	49,900
6150 Current Act 511 Taxes - Proportional Assessments	2,886,699
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,280,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	52,093
6800 Revenues from Intermediary Sources / Pass-Through Funds	382,300
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	52,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	120,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,605,637</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,085,402
7112 Basic Education Funding-Social Security	600,050
7271 Special Education funds for School-Aged Pupils	2,264,358
7292 Pre-K Counts	700,000
7311 Pupil Transportation Subsidy	1,125,617
7312 Nonpublic and Charter School Pupil Transportation Subsidy	47,355
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	636,922
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	1,053,581
7360 Safe Schools	530,217
7505 Ready to Learn Block Grant	422,955
7820 State Share of Retirement Contributions	2,812,580
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,364,037</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	76,270
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	637,109
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,128
8517 NCLB, Title IV - 21st Century Schools	47,751

Amount

**REVENUE FROM FEDERAL SOURCES**

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,607,107
8749 Other CARES Act Funding	77,888
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000

**REVENUE FROM FEDERAL SOURCES \$3,702,253**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 50,671,927**

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,579,437
Amount of Tax Relief for Homestead Exclusions	<u>\$1,053,581</u>
Total Approx. Tax Revenue:	\$21,633,018
Approx. Tax Levy for Tax Rate Calculation:	\$23,653,446

Beaver

Total

2020-21 Data		
a. Assessed Value	\$283,373,560	\$283,373,560
b. Real Estate Mills	83.4709	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$1,076,302,930	\$1,076,302,930
d. Assessed Value	\$283,373,560	\$283,373,560
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$23,653,446	\$23,653,446
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$23,653,446	\$23,653,446
(f Total * g)		
i. Base Mills Subject to Index	83.4709	
(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	91.06000%	91.06000%
k. Tax Levy Needed	\$23,653,446	\$23,653,446
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>83.4709</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,653,446	\$23,653,446
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,599,865
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,579,437
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,579,437</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,053,581</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$21,633,018</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,653,446</b>	

	<b>Beaver</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	86.8097	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,599,574	\$24,599,574
<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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,041.43	
Number of Homestead/Farmstead Properties	6183	6183
Median Assessed Value of Homestead Properties		\$23,800

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,579,437</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,053,581</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,633,018</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,653,446</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,053,581	Lowering RE Tax Rate	\$0		\$1,053,581
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,053,581</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>
Beaver	283,373,560	83.4709	23,653,446			91.06000%	
<b>Totals:</b>	<b>283,373,560</b>		<b>23,653,446</b>	- 1,053,581	= 22,599,865	X 91.06000%	= 20,579,437

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		68,400
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	14,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,900
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 49,900 49,900**

	<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%	2,445,099	2,445,099
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	195,600	195,600
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	0.5000	0.7500	246,000	246,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 2,886,699 2,886,699**

**Total Act 511, Current Taxes 2,936,599**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,076,302,930</b>	<b>X</b>	<b>12</b>	<b>12,915,635</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Beaver	83.4709	83.4709	0.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
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%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.0%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,819,689
1200 Special Programs - Elementary / Secondary	9,529,049
1300 Vocational Education	587,100
1400 Other Instructional Programs - Elementary / Secondary	295,668
1500 Nonpublic School Programs	12,000
1800 Pre-Kindergarten	533,492
<b>Total Instruction</b>	<b>\$30,776,998</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,258,967
2200 Support Services - Instructional Staff	409,644
2300 Support Services - Administration	2,213,253
2400 Support Services - Pupil Health	409,714
2500 Support Services - Business	581,536
2600 Operation and Maintenance of Plant Services	4,235,812
2700 Student Transportation Services	3,260,843
2800 Support Services - Central	706,695
2900 Other Support Services	22,660
<b>Total Support Services</b>	<b>\$13,099,124</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	784,959
3300 Community Services	2,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$786,959</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,933,846
5900 Budgetary Reserve	75,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,008,846</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$50,671,927</b>

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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	8,990,663
200 Personnel Services - Employee Benefits	5,793,403
300 Purchased Professional and Technical Services	378,550
400 Purchased Property Services	5,200
500 Other Purchased Services	4,378,875
600 Supplies	259,834
700 Property	6,630
800 Other Objects	6,534
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,819,689</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,646,158
200 Personnel Services - Employee Benefits	1,664,158
300 Purchased Professional and Technical Services	1,199,750
400 Purchased Property Services	2,000
500 Other Purchased Services	3,899,425
600 Supplies	95,583
700 Property	12,000
800 Other Objects	9,975
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,529,049</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	587,100
<b>Total Vocational Education</b>	<b>\$587,100</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,500
200 Personnel Services - Employee Benefits	3,538
500 Other Purchased Services	242,630
600 Supplies	40,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$295,668</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	6,000
<b>Total Nonpublic School Programs</b>	<b>\$12,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	324,798
200 Personnel Services - Employee Benefits	187,694
500 Other Purchased Services	5,000
600 Supplies	16,000
<b>Total Pre-Kindergarten</b>	<b>\$533,492</b>
<b>Total Instruction</b>	<b>\$30,776,998</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	679,394
200 Personnel Services - Employee Benefits	400,301
300 Purchased Professional and Technical Services	113,350
500 Other Purchased Services	9,375
600 Supplies	21,600
800 Other Objects	34,947
<b>Total Support Services - Students</b>	<b>\$1,258,967</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	242,997
200 Personnel Services - Employee Benefits	155,996
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	1,000
600 Supplies	2,151
<b>Total Support Services - Instructional Staff</b>	<b>\$409,644</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,103,849
200 Personnel Services - Employee Benefits	679,819
300 Purchased Professional and Technical Services	280,000
500 Other Purchased Services	38,225
600 Supplies	39,945
800 Other Objects	71,415
<b>Total Support Services - Administration</b>	<b>\$2,213,253</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	196,927
200 Personnel Services - Employee Benefits	106,687
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	1,000
600 Supplies	1,500
700 Property	2,100
<b>Total Support Services - Pupil Health</b>	<b>\$409,714</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	234,989
200 Personnel Services - Employee Benefits	122,572
300 Purchased Professional and Technical Services	46,450
400 Purchased Property Services	167,000
500 Other Purchased Services	1,500
600 Supplies	7,000
800 Other Objects	2,025
<b>Total Support Services - Business</b>	<b>\$581,536</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,221,783
200 Personnel Services - Employee Benefits	935,018
300 Purchased Professional and Technical Services	206,300
400 Purchased Property Services	651,655
500 Other Purchased Services	270,992

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<u>Description</u>	<u>Amount</u>
600 Supplies	898,514
700 Property	51,000
800 Other Objects	550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,235,812</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	8,616
200 Personnel Services - Employee Benefits	3,246
500 Other Purchased Services	3,053,016
600 Supplies	195,965
<b>Total Student Transportation Services</b>	<b>\$3,260,843</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	126,020
200 Personnel Services - Employee Benefits	95,724
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	30,800
500 Other Purchased Services	8,000
600 Supplies	199,262
700 Property	138,889
<b>Total Support Services - Central</b>	<b>\$706,695</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	22,660
<b>Total Other Support Services</b>	<b>\$22,660</b>
<b>Total Support Services</b>	<b>\$13,099,124</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	313,789
200 Personnel Services - Employee Benefits	157,003
300 Purchased Professional and Technical Services	99,710
400 Purchased Property Services	22,000
500 Other Purchased Services	86,392
600 Supplies	58,415
700 Property	12,250
800 Other Objects	35,400
<b>Total Student Activities</b>	<b>\$784,959</b>
<b>3300 Community Services</b>	
600 Supplies	2,000
<b>Total Community Services</b>	<b>\$2,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$786,959</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,893,846
900 Other Uses of Funds	4,040,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,933,846</b>



<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	75,000
<b>Total Budgetary Reserve</b>	<b>\$75,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,008,846</b>
<b>TOTAL EXPENDITURES</b>	<b>\$50,671,927</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	2,575,000	2,600,000
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	2,847,102	2,900,000
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	30,000	25,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,452,102</b>	<b>\$5,525,000</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$5,452,102** **\$5,525,000**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

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

**Total General Fund**

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		



**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	61,365,000	57,420,000
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>\$61,365,000</b>	<b>\$57,420,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$61,365,000</b>	<b>\$57,420,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	
<b>5900 Budgetary Reserve</b>	<b>75,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$75,000</b>