

# PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

Proposed General Fund Budget Approval

Proposed

Date of Adoption of the General Fund Budget: ~~05/14/2021~~ 05/20/2021

President of the Board - Original Signature Required

*Michelle Williams*

Date

*5/20/21*

Secretary of the Board - Original Signature Required

*Margaret Swann*

Date

*5/20/2021*

Chief School Administrator - Original Signature Required

*James V. Marnell*

Date

*5/20/2021*

JAMES V. MARNELL Business Manager/Board Treasurer  
Contact Person

*James V. Marnell*

(724)887-2003 Telephone

Extn : Extension

MARNELLJ@SOUTHMORELAND.NET

Email Address

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

24 PS 6-688

(10/20/10)

SCHOOL DISTRICT : Southmoreland SD	COUNTY : Westmoreland	AUN : 107657503
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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	\$33668152
Ending Unassigned Fund Balance	\$1815643
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.39%

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 5/20/2021
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DUE DATE: AUGUST 15, 2021

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Southmoreland SD	County : Westmoreland	AUN Number : 167657503
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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  <i>Michael Williams</i>	DATE  5/20/21
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$52,464.92            C x 2%: \$18,763.38</p>	<p>JUSTIFICATION PENDING COMPLETION OF CALCULATIONS OF HOMESTEAD/FARMSTEADS FOR FINAL BUDGET ADOPTION</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>AMOUNT SET ASIDE FOR PLANNED ESSER II EXPENDITURES AND CONTINGENCIES</p>
8080	<p>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.</p>	<p>AMOUNT SET ASIDE FOR POSSIBLE TAX REFUND CLAIMS</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>AMOUNT SET ASIDE FOR CONTINGENCIES</p>

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

ITEM	AMOUNTS
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	868,270
0850 Unassigned Fund Balance	2,387,436

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** **\$3,255,706**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	13,190,548
7000 Revenue from State Sources	17,243,424
8000 Revenue from Federal Sources	1,949,387
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** **\$32,383,359**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$35,639,065**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,115,321
6112 Interim Real Estate Taxes	108,500
6113 Public Utility/Realty Taxes	10,865
6114 Payments in Lieu of Current Taxes - State / Local	133,304
6140 Current Act 511 Taxes - Flat Rate Assessments	43,340
6150 Current Act 511 Taxes - Proportional Assessments	1,677,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	609,000
6500 Earnings on Investments	6,000
6700 Revenues from LEA Activities	47,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	357,688
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	1,013
6990 Refunds and Other Miscellaneous Revenue	59,517
	<b>\$13,190,548</b>
<b>REVENUE FROM LOCAL SOURCES</b>	
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,750,809
7160 Tuition for Orphans Subsidy	47,682
7271 Special Education funds for School-Aged Pupils	1,463,797
7311 Pupil Transportation Subsidy	994,540
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,480
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	736,625
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,058
7340 State Property Tax Reduction Allocation	938,169
7505 Ready to Learn Block Grant	357,264
7810 State Share of Social Security and Medicare Taxes	484,000
7820 State Share of Retirement Contributions	2,418,000
	<b>\$17,243,424</b>
<b>REVENUE FROM STATE SOURCES</b>	
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	427,725
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,773
8517 NCLB, Title IV - 21st Century Schools	32,254
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,400,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medical Reimbursement Program (SBAP) Reimbursements (Access)	28,635
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,949,387</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>32,383,359</b>

Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Revenue		Section 672.1 Method Choice: (a)(1)
	4		
	\$10,115,334		
	<u>\$938,169</u>		
	\$11,053,503		
	\$11,758,736		
	Fayette	Westmoreland	Total

2020-21 Data

a. Assessed Value	\$82,487,000	\$119,435,040	\$201,922,040
b. Real Estate Mills	16.2246	83.0500	

I. 2021-22 Data

c. 2019 STEB Market Value	\$104,878,222	\$749,386,395	\$854,264,617
d. Assessed Value	\$82,767,010	\$120,020,990	\$202,798,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$1,338,319	\$9,919,080	\$11,257,399
(a * b)			

2021-22 Calculations

g. Percent of Total Market Value	12.27702%	87.72298%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$1,382,073	\$9,875,326	\$11,257,399

(f Total \* g)

i. Base Mills Subject to Index	16.7550	83.0500	
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(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.48248%	93.48248%	93.48248%
k. Tax Levy Needed	\$1,443,622	\$10,315,114	\$11,758,736
(Approx. Tax Levy * g)			

I. 2021-22 Real Estate Tax Rate

(k / d * 1000)	17.4419	85.9442	
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III.

m. Tax Levy Generated by Mills	\$1,443,614	\$10,315,108	\$11,758,722
(l / 1000 * d)			

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)			\$10,820,553
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o. Net Tax Revenue Generated By Mills			\$10,115,321
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue Section 672.1 Method Choice: (a)(1)

	Fayette	Westmoreland	Total
4			
\$10,115,334			
\$938,169			
\$11,053,503			
\$11,758,736			

Index Maximums

p. Maximum Mills Based On Index

(i \* (1 + Index))

q. Mills In Excess of Index

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

(p / 1000 \* d)

s. Millage Rate within Index?

(if l > p Then No)

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

17.4419	86.4550		
0.0000	0.0000		
\$1,443,614	\$10,376,415		\$11,820,029
Yes	Yes		
\$0	\$0		\$0
\$0	\$0		\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$14,308.00	\$2,692.00	4223
747	3476	\$35,945

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$10,115,334

Amount of Tax Relief for Homestead Exclusions

\$938,169

Total Approx. Tax Revenue:

\$11,053,503

Approx. Tax Levy for Tax Rate Calculation:

\$11,758,736

Fayette

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$938,169

Lowering RE Tax Rate

\$0

\$938,169

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$938,169**

CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Fayette			82,767,010	17.4419	1,443,614			93.48248%	
Westmoreland			120,020,990	85.9442	10,315,108			93.48248%	
<b>Totals:</b>			<b>202,788,000</b>		<b>11,758,722</b>	<b>938,169 =</b>	<b>10,820,553 X</b>	<b>93.48248% =</b>	<b>10,115,321</b>

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes--Flat Rate Assessments	\$0.00	0
6141	Current Act 511 Per Capita Taxes	\$0.00	0
6142	Current Act 511 Occupation Taxes--Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	43,340
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes--Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes--Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>43,340</b>

6150	Current Act 511 Taxes--Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,500,000	1,500,000
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	177,000	177,000
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>1,677,000</b>	<b>1,677,000</b>

**Total Act 511, Current Taxes**      **11,758,722**      **938,169 =**      **10,820,553 X**      **93.48248% =**      **10,115,321**

Act 511 Tax Limit -->      **854,264,617 X**      **12**      **10,251,175**  
 Market Value      Mills      (511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Fayette	16.7550	17.4419	4.10%	Yes	4.1%				
	Westmoreland	83.0500	85.9442	3.49%	Yes	4.1%				
	<u>Current Act 511 Taxes--Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes--Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,388,424
1200 Special Programs - Elementary / Secondary	4,131,309
1300 Vocational Education	470,040
1400 Other Instructional Programs - Elementary / Secondary	145,731
1500 Nonpublic School Programs	2,000
<b>Total Instruction</b>	<b>\$19,137,504</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	647,782
2200 Support Services - Instructional Staff	193,233
2300 Support Services - Administration	2,077,992
2400 Support Services - Pupil Health	333,551
2500 Support Services - Business	466,866
2600 Operation and Maintenance of Plant Services	2,734,659
2700 Student Transportation Services	2,020,669
2800 Support Services - Central	661,385
2900 Other Support Services	34,392
<b>Total Support Services</b>	<b>\$9,170,529</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	736,027
3300 Community Services	55,490
<b>Total Operation of Non-Instructional Services</b>	<b>\$791,517</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	830,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$830,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,847,793
5900 Budgetary Reserve	910,809
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,758,602</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,688,152</b>

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	7,739,320
200 Personnel Services - Employee Benefits	4,843,138
300 Purchased Professional and Technical Services	548,500
400 Purchased Property Services	44,734
500 Other Purchased Services	755,530
600 Supplies	454,112
800 Other Objects	3,090
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,388,424</b>

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,450,388
200 Personnel Services - Employee Benefits	897,876
300 Purchased Professional and Technical Services	927,437
500 Other Purchased Services	830,650
600 Supplies	21,523
800 Other Objects	3,435
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,131,309</b>

1300 Vocational Education

500 Other Purchased Services	470,040
<b>Total Vocational Education</b>	<b>\$470,040</b>

1400 Other Instructional Programs - Elementary / Secondary

300 Purchased Professional and Technical Services	78,113
400 Purchased Property Services	268
500 Other Purchased Services	67,250
600 Supplies	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$145,731</b>

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	2,000
<b>Total Nonpublic School Programs</b>	<b>\$2,000</b>

**Total Instruction** **\$19,137,504**

2000 Support Services - Students

100 Personnel Services - Salaries	328,196
200 Personnel Services - Employee Benefits	229,396
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	5,025
500 Other Purchased Services	11,770
600 Supplies	17,127
800 Other Objects	1,268
<b>Total Support Services - Students</b>	<b>\$647,782</b>

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	79,218
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Description

200 Personnel Services - Employee Benefits	76,038
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	6,025
500 Other Purchased Services	2,350
600 Supplies	28,370
800 Other Objects	432

**Total Support Services - Instructional Staff**

**\$193,233**

**2300 Support Services - Administration**

100 Personnel Services - Salaries	1,069,291
200 Personnel Services - Employee Benefits	683,950
300 Purchased Professional and Technical Services	174,951
400 Purchased Property Services	34,511
500 Other Purchased Services	56,826
600 Supplies	30,583
800 Other Objects	27,880

**Total Support Services - Administration**

**\$2,077,992**

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries	124,941
200 Personnel Services - Employee Benefits	97,796
300 Purchased Professional and Technical Services	86,600
400 Purchased Property Services	1,522
500 Other Purchased Services	2,450
600 Supplies	19,227
700 Property	500
800 Other Objects	515

**Total Support Services - Pupil Health**

**\$333,551**

**2500 Support Services - Business**

100 Personnel Services - Salaries	237,649
200 Personnel Services - Employee Benefits	164,133
300 Purchased Professional and Technical Services	42,055
400 Purchased Property Services	9,060
500 Other Purchased Services	6,781
600 Supplies	6,123
800 Other Objects	1,065

**Total Support Services - Business**

**\$466,866**

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	1,103,101
200 Personnel Services - Employee Benefits	658,336
300 Purchased Professional and Technical Services	51,500
400 Purchased Property Services	297,690
500 Other Purchased Services	153,532
600 Supplies	467,000
700 Property	2,000
800 Other Objects	1,500

**Total Operation and Maintenance of Plant Services**

**\$2,734,659**

Description

Amount

**2700 Student Transportation Services**

100 Personnel Services - Salaries	152,091
200 Personnel Services - Employee Benefits	85,673
400 Purchased Property Services	12,000
500 Other Purchased Services	1,748,055
600 Supplies	18,600
700 Property	4,250

**Total Student Transportation Services**

**\$2,020,669**

**2800 Support Services - Central**

100 Personnel Services - Salaries	148,763
200 Personnel Services - Employee Benefits	86,900
400 Purchased Property Services	9,550
500 Other Purchased Services	2,320
600 Supplies	56,819
700 Property	356,783
800 Other Objects	250

**Total Support Services - Central**

**\$661,385**

**2900 Other Support Services**

300 Purchased Professional and Technical Services	27,000
500 Other Purchased Services	7,392

**Total Other Support Services**

**\$34,392**

**Total Support Services**

**\$9,170,529**

**3000 Operation of Non-Instructional Services**

**3200 Student Activities**

100 Personnel Services - Salaries	278,074
200 Personnel Services - Employee Benefits	112,366
300 Purchased Professional and Technical Services	73,500
400 Purchased Property Services	20,600
500 Other Purchased Services	134,535
600 Supplies	88,920
700 Property	5,000
800 Other Objects	23,042

**Total Student Activities**

**\$736,027**

**3300 Community Services**

100 Personnel Services - Salaries	28,377
200 Personnel Services - Employee Benefits	9,933
300 Purchased Professional and Technical Services	15,180
600 Supplies	2,000

**Total Community Services**

**\$55,490**

**Total Operation of Non-Instructional Services**

**\$791,517**

**4000 Facilities Acquisition, Construction and Improvement Services**

400 <u>Facilities Acquisition, Construction and Improvement Services</u>	830,000
400 Purchased Property Services	

830,000



Description

Amount

Total Facilities Acquisition, Construction and Improvement Services

\$830,000

Total Facilities Acquisition, Construction and Improvement Services

\$830,000

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

522,793

900 Other Uses of Funds

2,325,000

Total Debt Service / Other Expenditures and Financing Uses

\$2,847,793

5900 Budgetary Reserve

800 Other Objects

910,809

Total Budgetary Reserve

\$910,809

Total Other Expenditures and Financing Uses

\$3,758,602

TOTAL EXPENDITURES

\$33,688,152

**Cash and Short-Term Investments**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	169,000	160,000
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	350,000	300,000
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>\$5,519,000</b>	<b>\$4,155,000</b>

**Long-Term Investments**

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		

06/30/2021 Estimate

06/30/2022 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

**TOTAL CASH AND INVESTMENTS**

**\$5,519,000**

**\$4,155,000**

**Long-Term Indebtedness**

**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		

06/30/2021 Estimate

06/30/2022 Projection

	18,932,000	16,607,000
<b>Total General Fund</b>	<b>\$18,932,000</b>	<b>\$16,607,000</b>

**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

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Long-Term Indebtedness</b>		
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>\$18,932,000</b>	<b>\$16,607,000</b>



**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**

\$18,932,000

\$16,607,000

Account Description Amounts

0810 Nonspendable Fund Balance	135,270
0820 Restricted Fund Balance	1,815,643
0830 Committed Fund Balance	135,270
0840 Assigned Fund Balance	1,815,643
0850 Unassigned Fund Balance	1,352,700

**Total Ending Fund Balance - Committed, Assigned, and Unassigned \$1,950,913**

**5900 Budgetary Reserve 910,809**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$2,861,722**