

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

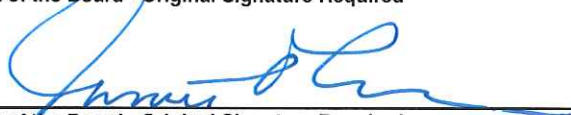
Date of Adoption of the General Fund Budget: 6/15/21



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

\_\_\_\_\_  
6/15/21

Date



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

\_\_\_\_\_  
6/15/21

Date



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

\_\_\_\_\_  
6/15/21

Date

Albert Ragan

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

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Extn :

Telephone

Extension

aragan@efsd.net

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabeth Forward SD	COUNTY : Allegheny	AUN : 103023153
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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	\$46387194
Ending Unassigned Fund Balance	\$3672832
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.91%

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 6/15/21
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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> Elizabeth Forward SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103023153
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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> 5/19/21
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is for unanticipated and unexpected expenses.
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.	School Board Policy 620 - Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	School Board Policy 620 - Fund Balance

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,700,000
0850 Unassigned Fund Balance	3,355,697
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,055,697</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,587,262
7000 Revenue from State Sources	20,339,227
8000 Revenue from Federal Sources	1,027,840
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$45,954,329</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$52,010,026</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	19,777,918
6113 Public Utility Realty Taxes	21,594
6140 Current Act 511 Taxes - Flat Rate Assessments	23,731
6150 Current Act 511 Taxes - Proportional Assessments	2,365,819
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,377,628
6500 Earnings on Investments	3,402
6700 Revenues from LEA Activities	43,862
6800 Revenues from Intermediary Sources / Pass-Through Funds	509,094
6910 Rentals	77,210
6920 Contributions and Donations from Private Sources	10,500
6940 Tuition from Patrons	216,460
6990 Refunds and Other Miscellaneous Revenue	160,044

**REVENUE FROM LOCAL SOURCES \$24,587,262**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,620,637
7112 Basic Education Funding-Social Security	918,845
7271 Special Education funds for School-Aged Pupils	1,918,700
7311 Pupil Transportation Subsidy	1,207,472
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,525
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	776,159
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,818
7340 State Property Tax Reduction Allocation	1,299,234
7505 Ready to Learn Block Grant	453,629
7820 State Share of Retirement Contributions	4,075,208

**REVENUE FROM STATE SOURCES \$20,339,227**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,394
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	67,302
8517 NCLB, Title IV - 21st Century Schools	22,461
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	470,556
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	115,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,127

**REVENUE FROM FEDERAL SOURCES \$1,027,840**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 45,954,329**

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$19,777,918</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,299,234</u></b>
Total Approx. Tax Revenue:	<b>\$21,077,152</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$22,961,797</b>

Allegheny

Total

<b>2020-21 Data</b>		
a. Assessed Value	\$869,372,628	\$869,372,628
b. Real Estate Mills	25.6823	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$793,954,671	\$793,954,671
d. Assessed Value	\$872,266,178	\$872,266,178
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$22,327,489	\$22,327,489
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$22,327,489	\$22,327,489
(f Total * g)		
i. Base Mills Subject to Index	25.6823	
(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	91.29999%	91.29999%
k. Tax Levy Needed	\$22,961,797	\$22,961,797
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>26.3243</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,961,797	\$22,961,797
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,662,563
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,777,918
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,777,918</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,299,234</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$21,077,152</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,961,797</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	26.7609	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,342,628	\$23,342,628
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,976.00	
Number of Homestead/Farmstead Properties	5524	5524
Median Assessed Value of Homestead Properties		\$98,400

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Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,777,918</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,299,234</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$21,077,152</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,961,797</b>		
	<b>Allegheny</b>	<b>Total</b>	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,299,234	Lowering RE Tax Rate	\$1,299,234
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$1,299,234</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	872,266,178	26.3243	22,961,797			91.29999%	
<b>Totals:</b>	<b>872,266,178</b>		<b>22,961,797</b>	- 1,299,234	= 21,662,563	X 91.29999%	= 19,777,918

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	23,731
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 23,731 23,731**

	<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%	2,155,736	2,155,736
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	210,083	210,083
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 2,365,819 2,365,819**

**Total Act 511, Current Taxes 2,389,550**

<b>Act 511 Tax Limit --&gt;</b>	<b>793,954,671</b>	<b>X</b>	<b>12</b>	<b>9,527,456</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	25.6823	26.3243	2.50%	Yes	4.2%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,509,760
1200 Special Programs - Elementary / Secondary	5,806,793
1300 Vocational Education	1,724,710
1400 Other Instructional Programs - Elementary / Secondary	238,626
1600 Adult Education Programs	1,415
1700 Higher Education Programs for Secondary Students	1,000
<b>Total Instruction</b>	<b>\$26,282,304</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,312,194
2200 Support Services - Instructional Staff	1,731,136
2300 Support Services - Administration	2,933,919
2400 Support Services - Pupil Health	591,759
2500 Support Services - Business	557,910
2600 Operation and Maintenance of Plant Services	4,565,618
2700 Student Transportation Services	2,455,860
2800 Support Services - Central	399,073
2900 Other Support Services	24,024
<b>Total Support Services</b>	<b>\$14,571,493</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,261,344
3300 Community Services	3,490
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,264,834</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,276
5200 Interfund Transfers - Out	3,998,970
5900 Budgetary Reserve	250,317
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,268,563</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$46,387,194</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	10,366,753
200 Personnel Services - Employee Benefits	6,469,274
300 Purchased Professional and Technical Services	532,083
400 Purchased Property Services	441,076
500 Other Purchased Services	60,551
600 Supplies	576,090
700 Property	63,933
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,509,760</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,571,636
200 Personnel Services - Employee Benefits	1,906,918
300 Purchased Professional and Technical Services	432,689
500 Other Purchased Services	787,700
600 Supplies	84,850
700 Property	20,000
800 Other Objects	3,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,806,793</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	729,576
200 Personnel Services - Employee Benefits	431,918
500 Other Purchased Services	521,216
600 Supplies	42,000
<b>Total Vocational Education</b>	<b>\$1,724,710</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	91,996
200 Personnel Services - Employee Benefits	39,580
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	69,500
600 Supplies	7,550
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$238,626</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	989
200 Personnel Services - Employee Benefits	426
<b>Total Adult Education Programs</b>	<b>\$1,415</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,000</b>
<b>Total Instruction</b>	<b>\$26,282,304</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	715,739

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	465,429
300 Purchased Professional and Technical Services	61,475
500 Other Purchased Services	4,750
600 Supplies	64,801
<b>Total Support Services - Students</b>	<b>\$1,312,194</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	906,568
200 Personnel Services - Employee Benefits	514,386
300 Purchased Professional and Technical Services	61,700
500 Other Purchased Services	108,898
600 Supplies	103,334
700 Property	35,000
800 Other Objects	1,250
<b>Total Support Services - Instructional Staff</b>	<b>\$1,731,136</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,519,315
200 Personnel Services - Employee Benefits	933,582
300 Purchased Professional and Technical Services	330,693
400 Purchased Property Services	100
500 Other Purchased Services	84,894
600 Supplies	30,900
800 Other Objects	34,435
<b>Total Support Services - Administration</b>	<b>\$2,933,919</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	292,400
200 Personnel Services - Employee Benefits	179,372
300 Purchased Professional and Technical Services	112,787
500 Other Purchased Services	250
600 Supplies	6,950
<b>Total Support Services - Pupil Health</b>	<b>\$591,759</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	289,302
200 Personnel Services - Employee Benefits	219,565
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	5,760
600 Supplies	38,683
800 Other Objects	1,600
<b>Total Support Services - Business</b>	<b>\$557,910</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,791,758
200 Personnel Services - Employee Benefits	1,211,991
300 Purchased Professional and Technical Services	60,500
400 Purchased Property Services	433,246
500 Other Purchased Services	237,756
600 Supplies	821,613

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<u>Description</u>	<u>Amount</u>
700 Property	3,500
800 Other Objects	5,254
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,565,618</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,455,860
<b>Total Student Transportation Services</b>	<b>\$2,455,860</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	175,240
200 Personnel Services - Employee Benefits	154,483
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	35,750
600 Supplies	23,800
800 Other Objects	3,300
<b>Total Support Services - Central</b>	<b>\$399,073</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	24,024
<b>Total Other Support Services</b>	<b>\$24,024</b>
<b>Total Support Services</b>	<b>\$14,571,493</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	594,592
200 Personnel Services - Employee Benefits	299,530
300 Purchased Professional and Technical Services	92,400
400 Purchased Property Services	34,750
500 Other Purchased Services	111,550
600 Supplies	98,162
800 Other Objects	30,360
<b>Total Student Activities</b>	<b>\$1,261,344</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	1,800
800 Other Objects	1,690
<b>Total Community Services</b>	<b>\$3,490</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,264,834</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	19,276
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,276</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,998,970
<b>Total Interfund Transfers - Out</b>	<b>\$3,998,970</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,317

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,317
Total Other Expenditures and Financing Uses	\$4,268,563
<b>TOTAL EXPENDITURES</b>	<b>\$46,387,194</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	10,348,000	9,748,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	85,909	75,909
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,374,434	1,174,434
Other Capital Projects Fund		
Debt Service Fund	2,170,000	2,170,000
Food Service / Cafeteria Operations Fund	39,970	30,970
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	82,636	82,636
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,100,949</b>	<b>\$13,281,949</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$14,100,949</b>	<b>\$13,281,949</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	22,568,609	21,632,692
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	883,793	880,793
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,680,254	5,880,354
0599 Other Noncurrent Liabilities	367,047	

<b>Total General Fund</b>	<b>\$29,499,703</b>	<b>\$28,393,839</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$29,499,703</b>	<b>\$28,393,839</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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$29,499,703</b>	<b>\$28,393,839</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,950,000
0850 Unassigned Fund Balance	3,672,832
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,622,832</b>
<b>5900 Budgetary Reserve</b>	<b>250,317</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,873,149</b>