

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2021

Kenneth Wiltz  
President of the Board - Original Signature Required

6-22-2021  
Date

Rebecca D. Klein  
Secretary of the Board - Original Signature Required

6-22-2021  
Date

Dr. J. Zehet  
Chief School Administrator - Original Signature Required

6-22-2021  
Date

Joseph Gudac  
Contact Person

(724)483-3509      Extn :  
Telephone      Extension

josephgudac@charleroisd.org  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Charleroi SD	COUNTY : Washington	AUN : 101631803
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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%

, you raise property taxes in SY 2021-2022 (compared to 2020-2021 )?

Yes	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$26064515
Ending Unassigned Fund Balance	\$18381
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.07%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE June 22, 2021
DUE DATE: AUGUST 15, 2021	

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Charleroi SD	<b>County :</b> Washington	<b>AUN Number :</b> 101631803
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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> 6-22-2021
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	With an estimated surplus revenue vs projected expenses, the counterbalance was placed in budgetary reserve for unforeseen 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.	Small leftover amount will be reviewed with auditors to project if accounting practices need to be adjusted.

<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	267,368
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	18,745
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$18,745</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,202,322
7000 Revenue from State Sources	14,794,264
8000 Revenue from Federal Sources	1,067,565
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$26,064,151</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$26,082,896</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	7,600,000
6112 Interim Real Estate Taxes	9,501
6113 Public Utility Realty Taxes	8,600
6114 Payments in Lieu of Current Taxes - State / Local	13,501
6140 Current Act 511 Taxes - Flat Rate Assessments	23,634
6150 Current Act 511 Taxes - Proportional Assessments	1,105,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	755,000
6500 Earnings on Investments	20,071
6700 Revenues from LEA Activities	40,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	361,000
6910 Rentals	111,000
6920 Contributions and Donations from Private Sources	86,115
6940 Tuition from Patrons	46,000
6990 Refunds and Other Miscellaneous Revenue	22,200
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,202,322</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,443,817
7112 Basic Education Funding-Social Security	360,000
7271 Special Education funds for School-Aged Pupils	1,498,569
7311 Pupil Transportation Subsidy	451,572
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,085
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,000,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340 State Property Tax Reduction Allocation	643,885
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	321,336
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	3,000
7820 State Share of Retirement Contributions	2,000,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,794,264</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	482,233
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,886
8517 NCLB, Title IV - 21st Century Schools	38,669

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	488,777
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,067,565</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,064,151</b>

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,600,000

Amount of Tax Relief for Homestead Exclusions \$643,885

Total Approx. Tax Revenue: \$8,243,885

Approx. Tax Levy for Tax Rate Calculation: \$9,316,783

Washington

Total

2020-21 Data		
a. Assessed Value	\$530,148,853	\$530,148,853
b. Real Estate Mills	17.5739	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$438,776,647	\$438,776,647
d. Assessed Value	\$530,148,853	\$530,148,853
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$9,316,783	\$9,316,783
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2020-21 Tax Levy	\$9,316,783	\$9,316,783
(f Total * g)		
i. Base Mills Subject to Index	17.5739	
(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	87.62930%	87.62930%
k. Tax Levy Needed	\$9,316,783	\$9,316,783
(Approx. Tax Levy * g)		
<b>l. 2021-22 Real Estate Tax Rate</b>	<b>17.5739</b>	
(k / d * 1000)		
iii. m. Tax Levy Generated by Mills	\$9,316,783	\$9,316,783
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,672,898
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,600,000
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$7,600,000
Amount of Tax Relief for Homestead Exclusions	<u>\$643,885</u>
Total Approx. Tax Revenue:	\$8,243,885
Approx. Tax Levy for Tax Rate Calculation:	\$9,316,783

Washington	Total
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**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	18.3471	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,726,694	\$9,726,694
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	\$13,096.00	
Number of Homestead/Farmstead Properties	2764	2764
Median Assessed Value of Homestead Properties		\$83,550

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,600,000

Amount of Tax Relief for Homestead Exclusions \$643,885

Total Approx. Tax Revenue: \$8,243,885

Approx. Tax Levy for Tax Rate Calculation: \$9,316,783

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$643,885	Lowering RE Tax Rate	\$0	\$643,885
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$643,885</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>
Washington	530,148,853	17.5739	9,316,783			87.62930%	
<b>Totals:</b>	<b>530,148,853</b>		<b>9,316,783</b>	<b>- 643,885 =</b>	<b>8,672,898 X</b>	<b>87.62930% =</b>	<b>7,600,000</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	10,634	10,634
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,000	13,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>23,634</b>	<b>23,634</b>
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	920,000	920,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	130,000	130,000
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	0.7500	0.000	55,000	55,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>1,105,000</b>	<b>1,105,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,128,634</b>
<b>Act 511 Tax Limit →</b>		<b>438,776,647 X</b>	<b>12</b>	<b>5,265,320</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>									
	Washington	17.5739	17.5739	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,083,925
1200 Special Programs - Elementary / Secondary	3,643,600
1300 Vocational Education	433,595
1400 Other Instructional Programs - Elementary / Secondary	33,037
1500 Nonpublic School Programs	4,500
<b>Total Instruction</b>	<b>\$15,198,657</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,033,312
2200 Support Services - Instructional Staff	515,505
2300 Support Services - Administration	1,458,302
2400 Support Services - Pupil Health	291,595
2500 Support Services - Business	363,349
2600 Operation and Maintenance of Plant Services	1,775,888
2700 Student Transportation Services	1,131,097
2800 Support Services - Central	515,828
2900 Other Support Services	23,000
<b>Total Support Services</b>	<b>\$7,107,876</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	283,439
3300 Community Services	3,350
<b>Total Operation of Non-Instructional Services</b>	<b>\$286,789</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,119,147
5900 Budgetary Reserve	352,046
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,471,193</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,064,515</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	6,070,995
200 Personnel Services - Employee Benefits	4,127,753
400 Purchased Property Services	80,200
500 Other Purchased Services	652,449
600 Supplies	136,408
800 Other Objects	16,120
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,083,925</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,398,309
200 Personnel Services - Employee Benefits	875,698
300 Purchased Professional and Technical Services	839,500
400 Purchased Property Services	9,000
500 Other Purchased Services	487,788
600 Supplies	30,150
800 Other Objects	3,155
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,643,600</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	433,595
<b>Total Vocational Education</b>	<b>\$433,595</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	4,037
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$33,037</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	4,500
<b>Total Nonpublic School Programs</b>	<b>\$4,500</b>
<b>Total Instruction</b>	<b>\$15,198,657</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	543,105
200 Personnel Services - Employee Benefits	363,097
300 Purchased Professional and Technical Services	118,000
400 Purchased Property Services	600
500 Other Purchased Services	1,175
600 Supplies	6,605
800 Other Objects	730
<b>Total Support Services - Students</b>	<b>\$1,033,312</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	261,710
200 Personnel Services - Employee Benefits	198,485

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	2,550
600 Supplies	10,960
800 Other Objects	800
<b>Total Support Services - Instructional Staff</b>	<b>\$515,505</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	786,413
200 Personnel Services - Employee Benefits	514,644
300 Purchased Professional and Technical Services	56,250
400 Purchased Property Services	3,800
500 Other Purchased Services	47,900
600 Supplies	33,550
800 Other Objects	15,745
<b>Total Support Services - Administration</b>	<b>\$1,458,302</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	130,575
200 Personnel Services - Employee Benefits	96,315
300 Purchased Professional and Technical Services	58,100
400 Purchased Property Services	1,500
500 Other Purchased Services	105
600 Supplies	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$291,595</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	167,200
200 Personnel Services - Employee Benefits	115,549
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	8,900
500 Other Purchased Services	2,800
600 Supplies	27,900
800 Other Objects	6,000
<b>Total Support Services - Business</b>	<b>\$363,349</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	610,660
200 Personnel Services - Employee Benefits	417,678
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	133,600
500 Other Purchased Services	84,200
600 Supplies	376,250
700 Property	91,500
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,775,888</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	402,102
200 Personnel Services - Employee Benefits	259,320
300 Purchased Professional and Technical Services	500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	17,500
500 Other Purchased Services	63,500
600 Supplies	117,200
700 Property	270,000
800 Other Objects	975
<b>Total Student Transportation Services</b>	<b>\$1,131,097</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	139,500
200 Personnel Services - Employee Benefits	97,828
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	32,000
500 Other Purchased Services	36,500
600 Supplies	105,500
700 Property	65,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$515,828</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	23,000
<b>Total Other Support Services</b>	<b>\$23,000</b>
<b>Total Support Services</b>	<b>\$7,107,876</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	50,143
200 Personnel Services - Employee Benefits	33,346
300 Purchased Professional and Technical Services	109,400
400 Purchased Property Services	14,400
500 Other Purchased Services	4,000
600 Supplies	65,150
800 Other Objects	7,000
<b>Total Student Activities</b>	<b>\$283,439</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	350
800 Other Objects	3,000
<b>Total Community Services</b>	<b>\$3,350</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$286,789</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,415,639
900 Other Uses of Funds	703,508
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,119,147</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	352,046



<u>Description</u>	<u>Amount</u>
<b>Total Budgetary Reserve</b>	<b>\$352,046</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,471,193</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,064,515</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	1,500,000	1,500,000
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 Cash and Short-Term Investments</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	3,000,000	3,000,000
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		

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

**Total Long-Term Investments**

**\$3,000,000**

**\$3,000,000**

**TOTAL CASH AND INVESTMENTS**

**\$4,500,000**

**\$4,500,000**

**Long-Term Indebtedness**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
<b>General Fund</b>		
0510 Bonds Payable	34,338,764	32,275,446
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	862,000	878,000
0599 Other Noncurrent Liabilities	35,573,000	35,573,000
<b>Total General Fund</b>	<b>\$71,023,764</b>	<b>\$68,976,446</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

06/30/2021 Estimate

06/30/2022 Projection

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

06/30/2021 Estimate

06/30/2022 Projection

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$71,023,764**

**\$68,976,446**



**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**

**\$71,023,764**

**\$68,976,446**

Account Description	Amounts
0810 Nonspendable Fund Balance	267,368
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	18,381
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$18,381</b>
<b>5900 Budgetary Reserve</b>	<b>352,046</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$637,795</b>