
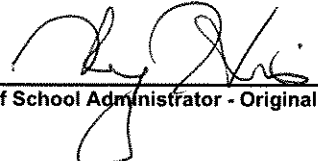


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/30/2021

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/30/21  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/30/21  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/30/21  
\_\_\_\_\_  
Date

Eileen Navish

(412)793-7000

Extn :1231

Contact Person

Telephone

Extension

enavis@phsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Hills SD	COUNTY : Allegheny	AUN : 103027352
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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	\$94615539
Ending Unassigned Fund Balance	\$-245749
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-0.25%

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 6/30/21
--	-----------------

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> Penn Hills SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103027352
--	------------------------------	----------------------------------

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> 5/26/21
---	------------------------

**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.	Budgetary Reserve are for unbudgeted expenditures that may be incurred in 2021-2022.
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.	Previous year's Fund Balance was negative.

<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		
0850 Unassigned Fund Balance	(245,749)	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>(\$245,749)</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	51,581,822	
7000 Revenue from State Sources	34,264,511	
8000 Revenue from Federal Sources	8,769,206	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$94,615,539</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$94,369,790</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	41,471,513
6113 Public Utility Realty Taxes	47,057
6114 Payments in Lieu of Current Taxes - State / Local	14,986
6140 Current Act 511 Taxes - Flat Rate Assessments	41,279
6150 Current Act 511 Taxes - Proportional Assessments	5,485,735
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,445,724
6500 Earnings on Investments	3,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	905,102
6910 Rentals	22,826
6990 Refunds and Other Miscellaneous Revenue	144,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$51,581,822</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	17,490,969
7112 Basic Education Funding-Social Security	1,007,195
7160 Tuition for Orphans Subsidy	27,590
7271 Special Education funds for School-Aged Pupils	3,878,407
7299 Program Revenues Not Listed Previously in the 7200 Series	149
7311 Pupil Transportation Subsidy	2,605,983
7312 Nonpublic and Charter School Pupil Transportation Subsidy	532,070
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	548,654
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,970
7340 State Property Tax Reduction Allocation	2,359,495
7360 Safe Schools	300,000
7505 Ready to Learn Block Grant	850,686
7820 State Share of Retirement Contributions	4,597,343
<b>REVENUE FROM STATE SOURCES</b>	<b>\$34,264,511</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,545,227
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	198,971
8517 NCLB, Title IV - 21st Century Schools	114,295
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,807,835
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,077,878

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$8,769,206
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	94,615,539

AUN: 103027352 Penn Hills SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$41,471,600

Amount of Tax Relief for Homestead Exclusions

\$2,362,539

Total Approx. Tax Revenue:

\$43,834,139

Approx. Tax Levy for Tax Rate Calculation:

\$48,517,789

Allegheny

Total

**2020-21 Data**

a. Assessed Value

\$1,605,475,104

\$1,605,475,104

b. Real Estate Mills

29.6965

**I. 2021-22 Data**

c. 2019 STEB Market Value

\$1,476,486,172

\$1,476,486,172

d. Assessed Value

\$1,612,070,904

\$1,612,070,904

e. Assessed Value of New Constr/ Renov

\$0

\$0

**2020-21 Calculations**

f. 2020-21 Tax Levy

\$47,676,991

\$47,676,991

(a \* b)

**2021-22 Calculations**

g. Percent of Total Market Value

100.00000%

100.00000%

**II.**

h. Rebalanced 2020-21 Tax Levy

\$47,676,991

\$47,676,991

(f Total \* g)

i. Base Mills Subject to Index

29.6965

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

89.85240%

89.85240%

k. Tax Levy Needed

\$48,517,789

\$48,517,789

(Approx. Tax Levy \* g)

**I. 2021-22 Real Estate Tax Rate****30.0965**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$48,517,692

\$48,517,692

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$46,155,153

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$41,471,513

(n \* Est. Pct. Collection)



AUN: 103027352 Penn Hills SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$41,471,600

Amount of Tax Relief for Homestead Exclusions

\$2,362,539

Total Approx. Tax Revenue:

\$43,834,139

Approx. Tax Levy for Tax Rate Calculation:

\$48,517,789

Allegheny

Total

## Index Maximums

p. Maximum Mills Based On Index

30.9140

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(If (l &gt; p), (l - p))

r. Maximum Tax Levy Based On Index

\$49,835,560

\$49,835,560

IV.

(p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l &gt; p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(If (m &gt; r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

## Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$6,682.00

V.

Number of Homestead/Farmstead Properties

11749

11749

Median Assessed Value of Homestead Properties

\$74,500

AUN: 103027352 Penn Hills SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$41,471,600
Amount of Tax Relief for Homestead Exclusions	<u>\$2,362,539</u>
Total Approx. Tax Revenue:	\$43,834,139
Approx. Tax Levy for Tax Rate Calculation:	\$48,517,789
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,359,495	Lowering RE Tax Rate	\$0	\$2,359,495
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,044			\$3,044
Amount of Tax Relief from State/Local Sources				<b>\$2,362,539</b>

CODE6111 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	1,612,070,904	30.0965	48,517,692			89.85240%	
<b>Totals:</b>	<b>1,612,070,904</b>		<b>48,517,692</b>	- 2,362,539 =	46,155,153 X	89.85240% =	41,471,513

	<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	41,279
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
<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>41,279</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,328,475
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0100	0.000	342,603
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0100	0.000	214,657
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>5,485,735</b>
<b>Total Act 511, Current Taxes</b>			<b>5,527,014</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,476,486,172 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>17,717,834</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	29.6965	30.0965	1.35%	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	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6155	Current Act 511 Business Privilege Taxes	0.0100	0.0100	0.00%	Yes	4.1%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	39,691,657
1200 Special Programs - Elementary / Secondary	16,639,706
1300 Vocational Education	1,689,790
1400 Other Instructional Programs - Elementary / Secondary	159,602
1500 Nonpublic School Programs	192,741
<b>Total Instruction</b>	<b>\$58,373,496</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,555,306
2200 Support Services - Instructional Staff	1,951,656
2300 Support Services - Administration	2,952,906
2400 Support Services - Pupil Health	579,004
2500 Support Services - Business	652,936
2600 Operation and Maintenance of Plant Services	7,169,149
2700 Student Transportation Services	6,940,305
2800 Support Services - Central	418,843
2900 Other Support Services	43,985
<b>Total Support Services</b>	<b>\$23,264,090</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,008,080
3300 Community Services	85,597
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,093,677</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,436,363
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,436,363</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,947,913
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,447,913</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$94,615,539</b>

LEA : 103027352 Penn Hills SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,664,121
200 Personnel Services - Employee Benefits	11,239,895
300 Purchased Professional and Technical Services	408,514
400 Purchased Property Services	696
500 Other Purchased Services	10,172,146
600 Supplies	1,357,255
700 Property	1,848,530
800 Other Objects	500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$39,691,657</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,587,895
200 Personnel Services - Employee Benefits	2,174,230
300 Purchased Professional and Technical Services	989,690
500 Other Purchased Services	9,869,172
600 Supplies	17,719
700 Property	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$16,639,706</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	609,811
200 Personnel Services - Employee Benefits	284,626
500 Other Purchased Services	780,081
600 Supplies	13,450
700 Property	1,822
<b>Total Vocational Education</b>	<b>\$1,689,790</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,259
300 Purchased Professional and Technical Services	81,418
500 Other Purchased Services	63,925
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$159,602</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	186,340
600 Supplies	6,401
<b>Total Nonpublic School Programs</b>	<b>\$192,741</b>
<b>Total Instruction</b>	<b>\$58,373,496</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,549,483
200 Personnel Services - Employee Benefits	996,823
500 Other Purchased Services	500
600 Supplies	8,500

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$2,555,306</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	745,792
200 Personnel Services - Employee Benefits	567,937
300 Purchased Professional and Technical Services	186,022
400 Purchased Property Services	41,400
500 Other Purchased Services	4,500
600 Supplies	174,005
700 Property	232,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,951,656</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,593,890
200 Personnel Services - Employee Benefits	864,580
300 Purchased Professional and Technical Services	422,039
500 Other Purchased Services	11,972
600 Supplies	13,615
800 Other Objects	46,810
<b>Total Support Services - Administration</b>	<b>\$2,952,906</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	305,038
200 Personnel Services - Employee Benefits	217,566
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	200
600 Supplies	6,200
<b>Total Support Services - Pupil Health</b>	<b>\$579,004</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	209,438
200 Personnel Services - Employee Benefits	139,817
300 Purchased Professional and Technical Services	57,700
400 Purchased Property Services	157,984
500 Other Purchased Services	3,200
600 Supplies	65,297
800 Other Objects	19,500
<b>Total Support Services - Business</b>	<b>\$652,936</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,424,255
200 Personnel Services - Employee Benefits	1,589,024
300 Purchased Professional and Technical Services	1,133,437
400 Purchased Property Services	394,504
500 Other Purchased Services	269,949
600 Supplies	997,533
700 Property	359,871
800 Other Objects	576
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,169,149</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	48,578
200 Personnel Services - Employee Benefits	40,011
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	7,442
500 Other Purchased Services	6,533,853
600 Supplies	302,221
<b>Total Student Transportation Services</b>	<b>\$6,940,305</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	199,411
200 Personnel Services - Employee Benefits	124,189
300 Purchased Professional and Technical Services	32,523
400 Purchased Property Services	10,200
500 Other Purchased Services	3,777
600 Supplies	38,275
700 Property	10,468
<b>Total Support Services - Central</b>	<b>\$418,843</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	43,985
<b>Total Other Support Services</b>	<b>\$43,985</b>
<b>Total Support Services</b>	<b>\$23,264,090</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	483,584
200 Personnel Services - Employee Benefits	234,104
300 Purchased Professional and Technical Services	187,650
500 Other Purchased Services	36,792
600 Supplies	53,150
700 Property	8,000
800 Other Objects	4,800
<b>Total Student Activities</b>	<b>\$1,008,080</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	71,396
600 Supplies	14,201
<b>Total Community Services</b>	<b>\$85,597</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,093,677</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	2,436,363
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,436,363</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,436,363</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	6,199,413
900 Other Uses of Funds	2,748,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,947,913</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,447,913</b>
<b>TOTAL EXPENDITURES</b>	<b>\$94,615,539</b>

**Cash and Short-Term Investments****06/30/2021 Estimate****06/30/2022 Projection**

General Fund	11,172,637	11,172,637
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	92,313	92,131
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	156,745	156,745
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$11,421,695</b>	<b>\$11,421,513</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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$11,421,695</b>	<b>\$11,421,513</b>

**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 Projection****General Fund**

0510 Bonds Payable	135,170,000	130,830,000
0520 Extended-Term Financing Agreements Payable	2,402,000	2,397,000
0530 Lease-Purchase Obligations	24,199	
0540 Accumulated Compensated Absences	2,928,607	2,928,607
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,551,904	16,551,904
0599 Other Noncurrent Liabilities	99,214,500	99,091,000

**Total General Fund****\$256,291,210****\$251,798,511****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 Indebtedness06/30/2021 Estimate06/30/2022 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****\$256,291,210****\$251,798,511**



**Short-Term Payables****06/30/2021 Estimate****06/30/2022 Projection**

General Fund	2,505,000	4,345,000
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>\$2,505,000</b>	<b>\$4,345,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$258,796,210</b>	<b>\$256,143,511</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(245,749)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$245,749)
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$254,251