

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

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

President of the Board - Original Signature Required

5-20-21

Date

Secretary of the Board - Original Signature Required

5-20-21

Date

Chief School Administrator - Original Signature Required

5-20-21

Date

Frank Dalmas

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Sto-Rox SD	<b>COUNTY :</b> Allegheny	<b>AUN :</b> 103028853
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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	\$33099116
Ending Unassigned Fund Balance	\$-9171555
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-27.70%

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

Yes

No

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

<b>SIGNATURE OF SUPERINTENDENT</b>	<b>DATE</b>
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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> Sto-Rox SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103028853
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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> 5-20-21
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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>
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.	The District has a negative / deficit fund balance in excess of \$9 million

**ITEM**

**AMOUNTS**

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

(7,545,208)

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

**(\$7,545,208)**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

8,627,464

7000 Revenue from State Sources

17,119,251

8000 Revenue from Federal Sources

5,726,054

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

**\$31,472,769**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$23,927,561**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,345,371
6113 Public Utility Realty Taxes	7,348
6114 Payments in Lieu of Current Taxes - State / Local	22,235
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	1,004,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	759,860
6500 Earnings on Investments	8,150
6700 Revenues from LEA Activities	17,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	292,000
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	102,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,627,464</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,106,623
7112 Basic Education Funding-Social Security	452,358
7271 Special Education funds for School-Aged Pupils	1,347,963
7311 Pupil Transportation Subsidy	570,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	255,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	705,789
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,655
7340 State Property Tax Reduction Allocation	852,448
7505 Ready to Learn Block Grant	392,443
7521 Continuity of Education and Equity Grants	239,386
7820 State Share of Retirement Contributions	2,174,586
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,119,251</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,126,482
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,167
8517 NCLB, Title IV - 21st Century Schools	86,352
8519 NCLB, Title VI - Flexibility and Accountability	169,107
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,153,946

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$5,726,054</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>31,472,769</b>

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,345,371  
 Amount of Tax Relief for Homestead Exclusions \$852,448  
 Total Approx. Tax Revenue: \$7,197,819  
 Approx. Tax Levy for Tax Rate Calculation: \$8,464,271

Allegheny

Total

2020-21 Data		
a. Assessed Value	\$338,208,355	\$338,208,355
b. Real Estate Mills	24.0900	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$310,021,828	\$310,021,828
d. Assessed Value	\$338,570,855	\$338,570,855
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy (a * b)	\$8,147,439	\$8,147,439
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$8,147,439	\$8,147,439
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	24.0900	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	83.36204%	83.36204%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,464,271	\$8,464,271
l. 2021-22 Real Estate Tax Rate (k / d * 1000)	25.0000	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$8,464,271	\$8,464,271
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$7,611,823
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$6,345,371



Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,345,371	
Amount of Tax Relief for Homestead Exclusions	<u>\$852,448</u>	
Total Approx. Tax Revenue:	\$7,197,819	
Approx. Tax Levy for Tax Rate Calculation:	\$8,464,271	
	Allegheny	Total

<b>Index Maximums</b>		
p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	25.2222	
q. Mills In Excess of Index (if $(l > p)$ , $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$8,539,502	\$8,539,502
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$15,563.00	
Number of Homestead/Farmstead Properties	2191	2191
Median Assessed Value of Homestead Properties		\$49,600

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,345,371
Amount of Tax Relief for Homestead Exclusions	<u>\$852,448</u>
Total Approx. Tax Revenue:	\$7,197,819
Approx. Tax Levy for Tax Rate Calculation:	\$8,464,271
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$852,448	Lowering RE Tax Rate	\$0	\$852,448
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$852,448</b>

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
Allegheny	338,570,855	25.0000	8,464,271			83.36204%	
<b>Totals:</b>	<b>338,570,855</b>		<b>8,464,271</b>	<b>852,448</b>	<b>7,611,823</b>	<b>83.36204%</b>	<b>6,345,371</b>

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>				
6141 Current Act 511 Per Capita Taxes	\$0.00	Add'l Rate (if appl.) \$0.00	0	0
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	22,000	22,000
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>22,000</b>	<b>22,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	860,000	860,000
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	74,000	74,000
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	1.0000	0.000	70,000	70,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>1,004,000</b>	<b>1,004,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,026,000</b>
	<b>Act 511 Tax Limit →</b>	<b>310,021,828</b>	<b>12</b>	<b>3,720,262</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	24.0900	25.0000	3.78%	Yes	4.7%				
	<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	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes					4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,201,334
1200 Special Programs - Elementary / Secondary	4,925,313
1300 Vocational Education	736,906
1400 Other Instructional Programs - Elementary / Secondary	752,894
1500 Nonpublic School Programs	85,548
<b>Total Instruction</b>	<b>\$21,701,995</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	845,264
2200 Support Services - Instructional Staff	550,851
2300 Support Services - Administration	1,651,885
2400 Support Services - Pupil Health	255,633
2500 Support Services - Business	455,892
2600 Operation and Maintenance of Plant Services	2,219,532
2700 Student Transportation Services	2,798,084
2800 Support Services - Central	312,473
2900 Other Support Services	9,000
<b>Total Support Services</b>	<b>\$9,098,614</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	370,909
3300 Community Services	137,098
<b>Total Operation of Non-Instructional Services</b>	<b>\$508,007</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,790,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,790,500</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,099,116</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,689,047
200 Personnel Services - Employee Benefits	3,268,445
300 Purchased Professional and Technical Services	366,000
400 Purchased Property Services	4,425
500 Other Purchased Services	5,760,175
600 Supplies	1,094,592
700 Property	18,000
800 Other Objects	650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,201,334</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,231,472
200 Personnel Services - Employee Benefits	846,406
300 Purchased Professional and Technical Services	796,100
500 Other Purchased Services	2,022,500
600 Supplies	28,435
800 Other Objects	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,925,313</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	240,540
200 Personnel Services - Employee Benefits	191,966
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	300
500 Other Purchased Services	270,000
600 Supplies	7,850
700 Property	750
<b>Total Vocational Education</b>	<b>\$736,906</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	107,500
200 Personnel Services - Employee Benefits	4,314
300 Purchased Professional and Technical Services	196,000
500 Other Purchased Services	445,080
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$752,894</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	85,548
<b>Total Nonpublic School Programs</b>	<b>\$85,548</b>
<b>Total Instruction</b>	<b>\$21,701,995</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	571,704
200 Personnel Services - Employee Benefits	218,230
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	32,670

<u>Description</u>	<u>Amount</u>
600 Supplies	15,760
800 Other Objects	2,800
<b>Total Support Services - Students</b>	<b>\$845,264</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	277,651
200 Personnel Services - Employee Benefits	226,950
300 Purchased Professional and Technical Services	16,700
400 Purchased Property Services	1,500
500 Other Purchased Services	2,125
600 Supplies	25,625
800 Other Objects	300
<b>Total Support Services - Instructional Staff</b>	<b>\$550,851</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	770,479
200 Personnel Services - Employee Benefits	520,056
300 Purchased Professional and Technical Services	203,000
400 Purchased Property Services	80,750
500 Other Purchased Services	18,600
600 Supplies	31,700
700 Property	1,000
800 Other Objects	26,300
<b>Total Support Services - Administration</b>	<b>\$1,651,885</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	122,619
200 Personnel Services - Employee Benefits	83,314
300 Purchased Professional and Technical Services	42,500
500 Other Purchased Services	1,000
600 Supplies	6,000
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$255,633</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	223,194
200 Personnel Services - Employee Benefits	185,048
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	15,000
500 Other Purchased Services	2,500
600 Supplies	17,650
700 Property	1,500
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$455,892</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	810,148
200 Personnel Services - Employee Benefits	559,226
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	214,250

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	
600 Supplies	143,800
700 Property	388,308
800 Other Objects	28,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>300</b>
<b>2700 Student Transportation Services</b>	<b>\$2,219,532</b>
500 Other Purchased Services	
600 Supplies	2,744,084
<b>Total Student Transportation Services</b>	<b>54,000</b>
<b>2800 Support Services - Central</b>	<b>\$2,798,084</b>
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	104,675
300 Purchased Professional and Technical Services	67,298
500 Other Purchased Services	15,000
600 Supplies	10,000
700 Property	67,500
<b>Total Support Services - Central</b>	<b>48,000</b>
<b>2900 Other Support Services</b>	<b>\$312,473</b>
500 Other Purchased Services	
<b>Total Other Support Services</b>	<b>9,000</b>
<b>Total Support Services</b>	<b>\$9,000</b>
<b>3000 Operation of Non-Instructional Services</b>	<b>\$9,098,614</b>
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	91,400
300 Purchased Professional and Technical Services	37,316
400 Purchased Property Services	112,895
500 Other Purchased Services	11,000
600 Supplies	61,948
700 Property	49,000
800 Other Objects	5,500
<b>Total Student Activities</b>	<b>1,850</b>
<b>3300 Community Services</b>	<b>\$370,909</b>
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	5,000
300 Purchased Professional and Technical Services	2,098
500 Other Purchased Services	25,000
600 Supplies	87,000
<b>Total Community Services</b>	<b>18,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$137,098</b>
<b>5000 Other Expenditures and Financing Uses</b>	<b>\$508,007</b>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	



<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,209,387
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,790,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,790,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,099,116</b>

**Cash and Short-Term Investments**

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	27,388	8,350
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	61,040	58,455
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	260,783	67,450
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	745,000	840,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	55,000	77,750
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,149,211</b>	<b>\$1,052,005</b>

**Long-Term Investments**

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$1,149,211**

**\$1,052,005**

**Long-Term Indebtedness**

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	10,120,741	8,911,354
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	171,021	117,033
0540 Accumulated Compensated Absences	220,664	227,536
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,456,382	3,518,732
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$13,968,808</b>	<b>\$12,774,655</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**

**\$13,968,808**

**\$12,774,655**



**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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$13,968,808</b>	<b>\$12,774,655</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		40,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>		<b>\$40,000</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$40,000</b>

Description

Nonspecial Education

Special Education

TOTAL EXPENDITURES

\$40,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(9,171,555)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$9,171,555)</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>(\$9,171,555)</b>
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