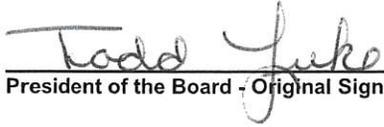


# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

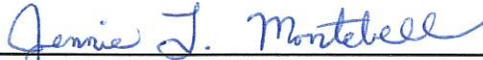
Date of Adoption of the General Fund Budget: June 14, 2021



President of the Board - Original Signature Required

6-14-21

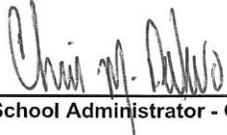
Date



Secretary of the Board - Original Signature Required

6-14-2021

Date



Chief School Administrator - Original Signature Required

6-15-2021

Date

Samuel J Kirk

Contact Person

(724)548-6038

Extn :

Telephone

Extension

skirk@asd.k12.pa.us

Email Address



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

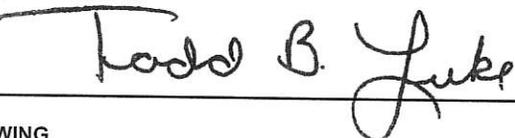
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Armstrong SD	<b>County :</b> Armstrong	<b>AUN Number :</b> 128030852
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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> 5/10/2021
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$3,587,995.00 C x 2%: \$71,759.90</p>	According to the H/F calculation the figures are correct.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve will be used for any unforeseen expenses that may come up during the fiscal year.
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 Unassigned Fund Balance will be used in the future for any unforeseen circumstances and to offset future deficits.

<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	2,505,275
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	7,000,162
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,505,437</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	38,995,909
7000 Revenue from State Sources	57,140,637
8000 Revenue from Federal Sources	7,259,123
9000 Other Financing Sources	10,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$103,405,669</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$114,911,106</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	29,809,909
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	37,000
6114 Payments in Lieu of Current Taxes - State / Local	39,000
6150 Current Act 511 Taxes - Proportional Assessments	4,437,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	137,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,000,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	36,000
6960 Services Provided Other Local Governmental Units / LEAs	185,000
6990 Refunds and Other Miscellaneous Revenue	140,000

**REVENUE FROM LOCAL SOURCES \$38,995,909**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	30,707,192
7112 Basic Education Funding-Social Security	1,850,000
7160 Tuition for Orphans Subsidy	50,000
7240 Driver Education - Student	9,500
7271 Special Education funds for School-Aged Pupils	4,761,950
7311 Pupil Transportation Subsidy	5,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,335,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	3,587,995
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	1,089,000
7820 State Share of Retirement Contributions	8,500,000

**REVENUE FROM STATE SOURCES \$57,140,637**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,591,460
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	199,741
8517 NCLB, Title IV - 21st Century Schools	135,956

Amount

**REVENUE FROM FEDERAL SOURCES**

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,987,099
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,794,867
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000

**REVENUE FROM FEDERAL SOURCES \$7,259,123**

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets	10,000
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**OTHER FINANCING SOURCES \$10,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 103,405,669**

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,815,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,587,995</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$33,402,995</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,351,731</b>		

	<b>Armstrong</b>	<b>Indiana</b>	<b>Total</b>
<hr/>			
<b>2020-21 Data</b>			
a. Assessed Value	\$600,463,477	\$54,613,100	\$655,076,577
b. Real Estate Mills	58.9600	14.4400	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$1,692,273,267	\$37,141,713	\$1,729,414,980
d. Assessed Value	\$603,315,260	\$54,404,300	\$657,719,560
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$35,403,327	\$788,613	\$36,191,940
(a * b)			
<b>2021-22 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	97.85235%	2.14765%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$35,414,664	\$777,276	\$36,191,940
(f Total * g)			
i. Base Mills Subject to Index	58.9788	14.4400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$35,571,023	\$780,708	\$36,351,731
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>58.9500</b>	<b>14.3500</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$35,565,435	\$780,702	\$36,346,137
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$32,758,142
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$29,809,909
(n * Est. Pct. Collection)			

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

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Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$29,815,000

Amount of Tax Relief for Homestead Exclusions

\$3,587,995

Total Approx. Tax Revenue:

\$33,402,995

Approx. Tax Levy for Tax Rate Calculation:

\$36,351,731

<b>Armstrong</b>	<b>Indiana</b>	<b>Total</b>
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**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	61.5148	15.0609		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,112,818	\$819,378		\$37,932,196
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0		\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0		\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00		
Number of Homestead/Farmstead Properties				
Median Assessed Value of Homestead Properties				\$74,900

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$29,815,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$3,587,995</u>			
Total Approx. Tax Revenue:	\$33,402,995			
Approx. Tax Levy for Tax Rate Calculation:	\$36,351,731			
	Armstrong	Indiana		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,587,995	Lowering RE Tax Rate	\$0	\$3,587,995
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,587,995</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>
Armstrong	603,315,260	58.9500	35,565,435			91.00000%	
Indiana	54,404,300	14.3500	780,702			91.00000%	
<b>Totals:</b>	<b>657,719,560</b>		<b>36,346,137</b>	- 3,587,995 =	32,758,142 X	91.00000% =	29,809,909

	<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	\$0.00	\$0.00	0
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>0</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%	4,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	337,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>4,437,000</b>
<b>Total Act 511, Current Taxes</b>			<b>4,437,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,729,414,980 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>20,752,980</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>									
	Armstrong	58.9788	58.9500	-0.03%	Yes	4.3%				
	Indiana	14.4400	14.3500	-0.61%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	43,270,188
1200 Special Programs - Elementary / Secondary	16,431,479
1300 Vocational Education	5,575,000
1400 Other Instructional Programs - Elementary / Secondary	463,518
1500 Nonpublic School Programs	45,248
<b>Total Instruction</b>	<b>\$65,785,433</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,050,684
2200 Support Services - Instructional Staff	1,716,931
2300 Support Services - Administration	4,937,155
2400 Support Services - Pupil Health	1,218,137
2500 Support Services - Business	877,502
2600 Operation and Maintenance of Plant Services	8,147,956
2700 Student Transportation Services	7,395,788
2800 Support Services - Central	1,044,191
2900 Other Support Services	175,000
<b>Total Support Services</b>	<b>\$27,563,344</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,472,960
3300 Community Services	17,338
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,490,298</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	448,405
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$448,405</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,000
5200 Interfund Transfers - Out	8,400,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,603,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$103,890,480</b>

## 2021-2022 Final General Fund Budget

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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	23,517,748
200 Personnel Services - Employee Benefits	14,752,462
300 Purchased Professional and Technical Services	679,500
400 Purchased Property Services	15,500
500 Other Purchased Services	2,390,858
600 Supplies	1,731,970
700 Property	178,000
800 Other Objects	4,150
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$43,270,188</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,005,059
200 Personnel Services - Employee Benefits	5,142,749
300 Purchased Professional and Technical Services	358,000
400 Purchased Property Services	1,800
500 Other Purchased Services	3,731,029
600 Supplies	191,742
800 Other Objects	1,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$16,431,479</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	5,575,000
<b>Total Vocational Education</b>	<b>\$5,575,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	231,845
200 Personnel Services - Employee Benefits	57,673
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	2,000
500 Other Purchased Services	168,000
600 Supplies	3,700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$463,518</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	11,500
200 Personnel Services - Employee Benefits	5,103
300 Purchased Professional and Technical Services	25,908
600 Supplies	2,737
<b>Total Nonpublic School Programs</b>	<b>\$45,248</b>
<b>Total Instruction</b>	<b>\$65,785,433</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,201,845
200 Personnel Services - Employee Benefits	785,489
300 Purchased Professional and Technical Services	17,800
400 Purchased Property Services	500

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	10,750
600 Supplies	25,500
800 Other Objects	8,800
<b>Total Support Services - Students</b>	<b>\$2,050,684</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,004,969
200 Personnel Services - Employee Benefits	612,295
300 Purchased Professional and Technical Services	6,617
400 Purchased Property Services	2,000
500 Other Purchased Services	22,200
600 Supplies	49,850
700 Property	19,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,716,931</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,923,449
200 Personnel Services - Employee Benefits	1,639,256
300 Purchased Professional and Technical Services	224,500
500 Other Purchased Services	87,550
600 Supplies	28,850
700 Property	500
800 Other Objects	33,050
<b>Total Support Services - Administration</b>	<b>\$4,937,155</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	699,221
200 Personnel Services - Employee Benefits	470,716
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	1,000
500 Other Purchased Services	2,500
600 Supplies	19,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,218,137</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	374,475
200 Personnel Services - Employee Benefits	210,193
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	212,000
500 Other Purchased Services	8,000
600 Supplies	32,984
800 Other Objects	6,350
<b>Total Support Services - Business</b>	<b>\$877,502</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,673,989
200 Personnel Services - Employee Benefits	1,859,994
300 Purchased Professional and Technical Services	532,400
400 Purchased Property Services	631,500
500 Other Purchased Services	408,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,935,073
700 Property	106,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,147,956</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	110,138
200 Personnel Services - Employee Benefits	69,155
300 Purchased Professional and Technical Services	81,400
500 Other Purchased Services	7,083,895
600 Supplies	51,000
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$7,395,788</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	318,945
200 Personnel Services - Employee Benefits	279,396
300 Purchased Professional and Technical Services	49,500
500 Other Purchased Services	246,600
600 Supplies	136,750
700 Property	12,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$1,044,191</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	175,000
<b>Total Other Support Services</b>	<b>\$175,000</b>
<b>Total Support Services</b>	<b>\$27,563,344</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	719,276
200 Personnel Services - Employee Benefits	325,734
400 Purchased Property Services	5,500
500 Other Purchased Services	226,500
600 Supplies	158,450
700 Property	5,000
800 Other Objects	32,500
<b>Total Student Activities</b>	<b>\$1,472,960</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	1,000
600 Supplies	16,338
<b>Total Community Services</b>	<b>\$17,338</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,490,298</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	15,000

<u>Description</u>	<u>Amount</u>
700 Property	433,405
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$448,405</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$448,405</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	8,400,000
<b>Total Interfund Transfers - Out</b>	<b>\$8,400,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,603,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$103,890,480</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	11,505,257	10,409,572
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	4,650,000	3,900,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	350,000
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>\$16,505,257</b>	<b>\$14,659,572</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>\$16,505,257</b>	<b>\$14,659,572</b>
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<b>General Fund</b>		
0510 Bonds Payable	125,190,000	121,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	950,000	875,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,240,000	17,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$143,380,000</b>	<b>\$140,075,000</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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>		

**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>		

**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>\$143,380,000</b>	<b>\$140,075,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$143,380,000</b>	<b>\$140,075,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,020,626
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,020,626</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,220,626</b>