

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

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

*Pamela N. Weber* \_\_\_\_\_ Date 6/22/21  
 President of the Board - Original Signature Required

*[Signature]* \_\_\_\_\_ Date 6/22/21  
 Secretary of the Board - Original Signature Required

*[Signature]* \_\_\_\_\_ Date 6/22/21  
 Chief School Administrator - Original Signature Required

L. Douglas McCausland \_\_\_\_\_ Telephone (412)854-8424 Extn : \_\_\_\_\_  
 Contact Person

miccausland.doug@bphawks.org \_\_\_\_\_ Extension \_\_\_\_\_  
 Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethel Park SD	COUNTY : Allegheny	AUN : 103021252
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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%

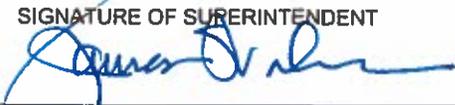
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021 )?      Yes       No

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

Total Budgeted Expenditures	\$94653724
Ending Unassigned Fund Balance	\$7314155
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.72%

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 6/22/21
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bethel Park SD	County : Allegheny	AUN Number : 103021252
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Janele M. Scher</i>	DATE <i>6/22/21</i>
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Fund Balance and budgetary reserve are maintained to cover one-time costs that may or may not be anticipated including capital projects, retiree severances, legal obligations, and large repair costs.
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.	Unassigned fund balance is maintained to cover unanticipated large expenditures such as major repairs or capital purchases.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed for legal trust, retiree severances, post-employment retiree benefits and future capital projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for future purchase of copiers and band uniforms.

<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	1,049,571
0820 Restricted Fund Balance	
0830 Committed Fund Balance	17,005,941
0840 Assigned Fund Balance	913,012
0850 Unassigned Fund Balance	7,039,221
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$24,958,174</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	64,850,353
7000 Revenue from State Sources	25,906,500
8000 Revenue from Federal Sources	2,253,812
9000 Other Financing Sources	1,000,250
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$94,010,915</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$118,969,089</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	55,688,273
6113 Public Utility Realty Taxes	58,305
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6140 Current Act 511 Taxes - Flat Rate Assessments	4,000
6150 Current Act 511 Taxes - Proportional Assessments	6,047,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,275,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	236,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	780,675
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	110,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	322,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$64,850,353</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,463,848
7112 Basic Education Funding-Social Security	1,681,340
7271 Special Education funds for School-Aged Pupils	3,080,693
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	1,005,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,553
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,699,867
7505 Ready to Learn Block Grant	505,751
7820 State Share of Retirement Contributions	7,830,698
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,906,500</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,844
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,900
8517 NCLB, Title IV - 21st Century Schools	17,800
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,176,268
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	600,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,253,812</b>

Amount

**OTHER FINANCING SOURCES**

9200 Proceeds from Extended-Term Financing 1,000,250

**OTHER FINANCING SOURCES \$1,000,250**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 94,010,915**

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$55,688,273</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,699,867</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$57,388,140</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$58,859,398</b>

<b>Allegheny</b>	<b>Total</b>
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<b>2020-21 Data</b>		
a. Assessed Value	\$2,588,158,048	\$2,588,158,048
b. Real Estate Mills	21.7654	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$2,375,786,144	\$2,375,786,144
d. Assessed Value	\$2,612,826,248	\$2,612,826,248
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$56,332,295	\$56,332,295
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$56,332,295	\$56,332,295
(f Total * g)		
i. Base Mills Subject to Index	21.7654	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.42605%	97.42605%
k. Tax Levy Needed	\$58,859,398	\$58,859,398
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>22.5271</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$58,859,398	\$58,859,398
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,159,531
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$55,688,273
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$55,688,273

Amount of Tax Relief for Homestead Exclusions \$1,699,867

Total Approx. Tax Revenue: \$57,388,140

Approx. Tax Levy for Tax Rate Calculation: \$58,859,398

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	22.5271	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,859,398	\$58,859,398
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$7,450.48	
Number of Homestead/Farmstead Properties	10128	10128
Median Assessed Value of Homestead Properties		\$152,400

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$55,688,273</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,699,867</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$57,388,140</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$58,859,398</b>
	<b>Allegheny</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,699,867	Lowering RE Tax Rate	\$0	\$1,699,867
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,699,867</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	2,612,826,248	22.5271	58,859,398			97.42605%	
<b>Totals:</b>	<b>2,612,826,248</b>		<b>58,859,398</b>	- 1,699,867	= 57,159,531	X 97.42605%	= 55,688,273

	<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	\$50.00	\$0.00	4,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments** **4,000** **4,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,147,000	5,147,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000	900,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments** **6,047,000** **6,047,000**

**Total Act 511, Current Taxes** **6,051,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,375,786,144</b>	<b>X</b>	<b>12</b>	<b>28,509,434</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	21.7654	22.5271	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$50.00	\$50.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	43,360,142
1200 Special Programs - Elementary / Secondary	14,175,521
1300 Vocational Education	630,000
1400 Other Instructional Programs - Elementary / Secondary	491,295
1500 Nonpublic School Programs	23,885
1800 Pre-Kindergarten	148,269
<b>Total Instruction</b>	<b>\$58,829,112</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,947,491
2200 Support Services - Instructional Staff	2,656,152
2300 Support Services - Administration	4,871,118
2400 Support Services - Pupil Health	1,122,375
2500 Support Services - Business	764,034
2600 Operation and Maintenance of Plant Services	6,906,527
2700 Student Transportation Services	3,492,357
2800 Support Services - Central	3,176,791
2900 Other Support Services	69,885
<b>Total Support Services</b>	<b>\$25,006,730</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,516,092
3300 Community Services	166,200
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,682,292</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,161,268
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,161,268</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,269,322
5200 Interfund Transfers - Out	505,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,974,322</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$94,653,724</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,505,387
200 Personnel Services - Employee Benefits	15,806,186
300 Purchased Professional and Technical Services	1,063,450
400 Purchased Property Services	114,325
500 Other Purchased Services	995,200
600 Supplies	797,044
700 Property	60,754
800 Other Objects	17,796
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$43,360,142</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,617,844
200 Personnel Services - Employee Benefits	4,403,202
300 Purchased Professional and Technical Services	1,036,125
400 Purchased Property Services	250
500 Other Purchased Services	2,064,500
600 Supplies	48,475
800 Other Objects	5,125
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,175,521</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	630,000
<b>Total Vocational Education</b>	<b>\$630,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	90,095
200 Personnel Services - Employee Benefits	38,700
300 Purchased Professional and Technical Services	355,500
500 Other Purchased Services	7,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$491,295</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	23,885
<b>Total Nonpublic School Programs</b>	<b>\$23,885</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	2,293
200 Personnel Services - Employee Benefits	985
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	400
600 Supplies	750
800 Other Objects	142,841
<b>Total Pre-Kindergarten</b>	<b>\$148,269</b>
<b>Total Instruction</b>	<b>\$58,829,112</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	952,465
200 Personnel Services - Employee Benefits	580,232
300 Purchased Professional and Technical Services	371,789
500 Other Purchased Services	855
600 Supplies	8,100
800 Other Objects	34,050
<b>Total Support Services - Students</b>	<b>\$1,947,491</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,413,857
200 Personnel Services - Employee Benefits	789,070
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	12,100
600 Supplies	400,525
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>\$2,656,152</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,397,626
200 Personnel Services - Employee Benefits	1,676,788
300 Purchased Professional and Technical Services	520,200
400 Purchased Property Services	2,500
500 Other Purchased Services	18,200
600 Supplies	53,250
700 Property	7,000
800 Other Objects	195,554
<b>Total Support Services - Administration</b>	<b>\$4,871,118</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	557,008
200 Personnel Services - Employee Benefits	447,163
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	150
500 Other Purchased Services	100
600 Supplies	17,954
<b>Total Support Services - Pupil Health</b>	<b>\$1,122,375</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	403,882
200 Personnel Services - Employee Benefits	284,265
300 Purchased Professional and Technical Services	15,600
400 Purchased Property Services	3,087
500 Other Purchased Services	21,000
600 Supplies	35,000
800 Other Objects	1,200
<b>Total Support Services - Business</b>	<b>\$764,034</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,724,325
200 Personnel Services - Employee Benefits	1,977,515

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	61,996
400 Purchased Property Services	383,955
500 Other Purchased Services	231,836
600 Supplies	1,448,407
700 Property	77,355
800 Other Objects	1,138
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,906,527</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,840,358
200 Personnel Services - Employee Benefits	1,174,382
300 Purchased Professional and Technical Services	15,753
400 Purchased Property Services	26,000
500 Other Purchased Services	18,289
600 Supplies	401,050
700 Property	15,000
800 Other Objects	1,525
<b>Total Student Transportation Services</b>	<b>\$3,492,357</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	764,304
200 Personnel Services - Employee Benefits	501,280
300 Purchased Professional and Technical Services	11,050
400 Purchased Property Services	78,967
500 Other Purchased Services	51,400
600 Supplies	701,610
700 Property	1,064,950
800 Other Objects	3,230
<b>Total Support Services - Central</b>	<b>\$3,176,791</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	69,885
<b>Total Other Support Services</b>	<b>\$69,885</b>
<b>Total Support Services</b>	<b>\$25,006,730</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	825,275
200 Personnel Services - Employee Benefits	395,336
300 Purchased Professional and Technical Services	82,750
400 Purchased Property Services	36,400
500 Other Purchased Services	13,000
600 Supplies	144,231
800 Other Objects	19,100
<b>Total Student Activities</b>	<b>\$1,516,092</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	166,200

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$166,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,682,292</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	61,268
400 Purchased Property Services	1,100,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,161,268</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,161,268</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,084,837
900 Other Uses of Funds	4,184,485
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,269,322</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	505,000
<b>Total Interfund Transfers - Out</b>	<b>\$505,000</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>\$7,974,322</b>
<b>TOTAL EXPENDITURES</b>	<b>\$94,653,724</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	15,000,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8,800,000	7,800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	190,000	185,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$23,991,000</b>	<b>\$21,005,000</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**

**TOTAL CASH AND INVESTMENTS** **\$23,991,000** **\$21,005,000**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General 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 General Fund**

**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 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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	68,420,000	64,655,000
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>\$68,420,000</b>	<b>\$64,655,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$68,420,000</b>	<b>\$64,655,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,049,571
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,148,619
0840 Assigned Fund Balance	852,591
0850 Unassigned Fund Balance	7,314,155
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$24,315,365</b>

**5900 Budgetary Reserve** **200,000**

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**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$25,564,936**