

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

**General Fund Budget Approval**


Date of Adoption of the General Fund Budget: 06/21/2021



President of the Board - Original Signature Required

Date

6/21/2021



Secretary of the Board - Original Signature Required

Date

6/21/2021



Chief School Administrator - Original Signature Required

Date

6/21/2021

Tammy Good

Contact Person

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Telephone

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverview SD	COUNTY : Allegheny	AUN : 103028203
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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	\$24233588
Ending Unassigned Fund Balance	\$1889362
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.79%

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

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

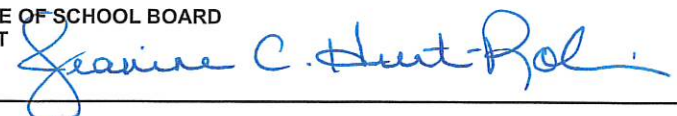
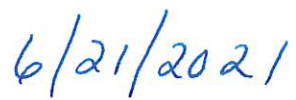
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Riverview SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103028203
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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.

<div style="display: flex; align-items: center;"><div style="margin-right: 10px;">(Vice)</div><div><b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> </div></div>	<b>DATE</b> 
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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>
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1400, Object 100: \$12,500.00 Function 1400, Object 200: \$14,172.00	PSERS and Health Insurance is larger than salary earned
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unanticipated expenditures, future needs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	unanticipated expenditures, psers, potential capital needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Legal & Personnel expenditures, unanticipated expenditures

<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	194,337	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,570,190	
0840 Assigned Fund Balance	589,283	
0850 Unassigned Fund Balance	1,889,362	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,048,835</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	17,506,923	
7000 Revenue from State Sources	6,416,353	
8000 Revenue from Federal Sources	310,312	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$24,233,588</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$29,282,423</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,607,423
6113 Public Utility Realty Taxes	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	1,371,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	188,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	78,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,506,923</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	2,652,074
7112 Basic Education Funding-Social Security	443,474
7271 Special Education funds for School-Aged Pupils	702,925
7311 Pupil Transportation Subsidy	190,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,457
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	357,272
7505 Ready to Learn Block Grant	126,151
7820 State Share of Retirement Contributions	1,700,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,416,353</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	186,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,416
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	700
8517 NCLB, Title IV - 21st Century Schools	14,131
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$310,312</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,233,588</b>



AUN: 103028203 Riverview SD

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

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$14,607,423

Amount of Tax Relief for Homestead Exclusions \$357,272

Total Approx. Tax Revenue: \$14,964,695

Approx. Tax Levy for Tax Rate Calculation: \$15,733,507

Allegheny

Total

**2020-21 Data**

a. Assessed Value	\$657,529,261	\$657,529,261
b. Real Estate Mills	23.2719	

**I. 2021-22 Data**

c. 2019 STEB Market Value	\$641,759,478	\$641,759,478
d. Assessed Value	\$676,073,161	\$676,073,161
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2020-21 Calculations**

f. 2020-21 Tax Levy	\$15,301,955	\$15,301,955
(a * b)		

**2021-22 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$15,301,955	\$15,301,955
(f Total * g)		
i. Base Mills Subject to Index	23.2719	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$15,733,507	\$15,733,507
(Approx. Tax Levy * g)		

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

23.2719

(k / d \* 1000)

m. Tax Levy Generated by Mills	\$15,733,507	\$15,733,507
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$15,376,235	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$14,607,423	
(n * Est. Pct. Collection)		

AUN: 103028203 Riverview SD

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

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$14,607,423

Amount of Tax Relief for Homestead Exclusions

\$357,272

Total Approx. Tax Revenue:

\$14,964,695

Approx. Tax Levy for Tax Rate Calculation:

\$15,733,507

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index

23.9700

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$16,205,474

\$16,205,474

IV.

(p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l &gt; p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

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

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$6,878.00

V.

Number of Homestead/Farmstead Properties

2232

2232

Median Assessed Value of Homestead Properties

\$231,500



AUN: 103028203 Riverview SD

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

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$14,607,423

Amount of Tax Relief for Homestead Exclusions

\$357,272

Total Approx. Tax Revenue:

\$14,964,695

Approx. Tax Levy for Tax Rate Calculation:

\$15,733,507

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$357,272

Lowering RE Tax Rate

\$0

\$357,272

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$357,272**

CODE6111 Current Real Estate Taxes

0111 Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Allegheny	676,073,161	23.2719	15,733,507			95.000000%	
Totals:	676,073,161		15,733,507	-	357,272 =	15,376,235 X	95.000000% = 14,607,423

		<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$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	21,000	21,000
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>21,000</b>	<b>21,000</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,141,000	1,141,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	230,000	230,000
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
	<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>1,371,000</b>	<b>1,371,000</b>
	<b>Total Act 511, Current Taxes</b>				<b>1,392,000</b>
	<b>Act 511 Tax Limit --&gt;</b>		<b>641,759,478 X</b>	<b>12</b>	<b>7,701,114</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	23.2719	23.2719	0.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679					3.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,613,841
1200 Special Programs - Elementary / Secondary	2,653,145
1300 Vocational Education	557,613
1400 Other Instructional Programs - Elementary / Secondary	72,672
<b>Total Instruction</b>	<b>\$13,897,271</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	571,081
2200 Support Services - Instructional Staff	1,924,078
2300 Support Services - Administration	1,777,362
2400 Support Services - Pupil Health	158,540
2500 Support Services - Business	451,856
2600 Operation and Maintenance of Plant Services	1,728,396
2700 Student Transportation Services	1,104,011
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>\$7,735,324</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	745,687
3300 Community Services	51,626
<b>Total Operation of Non-Instructional Services</b>	<b>\$797,313</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,644,367
5200 Interfund Transfers - Out	55,700
5900 Budgetary Reserve	93,613
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,793,680</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,233,588</b>



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,768,999
200 Personnel Services - Employee Benefits	3,775,842
300 Purchased Professional and Technical Services	151,850
400 Purchased Property Services	4,250
500 Other Purchased Services	700,750
600 Supplies	167,150
700 Property	9,200
800 Other Objects	35,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,613,841</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	986,020
200 Personnel Services - Employee Benefits	643,846
300 Purchased Professional and Technical Services	127,000
500 Other Purchased Services	884,579
600 Supplies	9,000
700 Property	2,500
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,653,145</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	196,522
200 Personnel Services - Employee Benefits	136,691
500 Other Purchased Services	206,000
600 Supplies	16,100
700 Property	2,300
<b>Total Vocational Education</b>	<b>\$557,613</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	14,172
500 Other Purchased Services	46,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$72,672</b>
<b>Total Instruction</b>	<b>\$13,897,271</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	326,168
200 Personnel Services - Employee Benefits	223,463
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	3,800
600 Supplies	6,650
800 Other Objects	2,000
<b>Total Support Services - Students</b>	<b>\$571,081</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	924,831

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	573,907
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	3,000
600 Supplies	316,840
700 Property	93,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,924,078</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	817,483
200 Personnel Services - Employee Benefits	561,625
300 Purchased Professional and Technical Services	275,100
500 Other Purchased Services	63,950
600 Supplies	26,854
700 Property	1,500
800 Other Objects	30,850
<b>Total Support Services - Administration</b>	<b>\$1,777,362</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	79,949
200 Personnel Services - Employee Benefits	53,941
300 Purchased Professional and Technical Services	18,100
500 Other Purchased Services	500
600 Supplies	4,600
700 Property	1,200
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$158,540</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	261,532
200 Personnel Services - Employee Benefits	168,224
500 Other Purchased Services	5,100
600 Supplies	9,000
800 Other Objects	8,000
<b>Total Support Services - Business</b>	<b>\$451,856</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	635,331
200 Personnel Services - Employee Benefits	390,263
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	178,102
500 Other Purchased Services	119,700
600 Supplies	339,500
700 Property	9,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,728,396</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,104,011
<b>Total Student Transportation Services</b>	<b>\$1,104,011</b>
<b>2900 Other Support Services</b>	



LEA : 103028203 Riverview SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	20,000
<b>Total Other Support Services</b>	<b>\$20,000</b>
<b>Total Support Services</b>	<b>\$7,735,324</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	314,498
200 Personnel Services - Employee Benefits	89,694
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	89,100
500 Other Purchased Services	92,600
600 Supplies	21,645
700 Property	58,900
800 Other Objects	36,250
<b>Total Student Activities</b>	<b>\$745,687</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	5,633
200 Personnel Services - Employee Benefits	467
300 Purchased Professional and Technical Services	45,526
<b>Total Community Services</b>	<b>\$51,626</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$797,313</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	739,367
900 Other Uses of Funds	905,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,644,367</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	55,700
<b>Total Interfund Transfers - Out</b>	<b>\$55,700</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	93,613
<b>Total Budgetary Reserve</b>	<b>\$93,613</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,793,680</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,233,588</b>

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

General Fund	5,400,000	5,400,000
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	2,500,000	3,500,000
Other Capital Projects Fund	6,980,000	2,980,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	70,000	70,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	61,000	55,000
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$15,056,000</b>	<b>\$12,050,000</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**

**\$15,056,000**

**\$12,050,000**

**Long-Term Indebtedness**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
<b>General Fund</b>		
0510 Bonds Payable	17,475,000	24,475,000
0520 Extended-Term Financing Agreements Payable	80,000	60,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	47,520	47,520
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,240,860	4,540,860
0599 Other Noncurrent Liabilities	33,777,000	36,000,000
<b>Total General Fund</b>	<b>\$55,620,380</b>	<b>\$65,123,380</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 Estimate06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**



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

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

**Total Investment Trust Fund****Pension Trust Fund**

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

**Total Pension Trust Fund****Activity Fund**

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

**Total Activity Fund****Other Agency Fund**

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

**Total Other Agency Fund****Permanent Fund**

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

Long-Term Indebtedness06/30/2021 Estimate06/30/2022 Projection

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

**Total Permanent Fund****Total Long-Term Indebtedness****\$55,620,380****\$65,123,380**

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

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

**Total Short-Term Payables****TOTAL INDEBTEDNESS****\$55,620,380****\$65,123,380**

Account Description	Amounts
0810 Nonspendable Fund Balance	194,337
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,570,190
0840 Assigned Fund Balance	589,283
0850 Unassigned Fund Balance	1,889,362
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,048,835</b>
5900 Budgetary Reserve	93,613
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,336,785</b>