

LEA Name : Butler Area SD

Class : 2

AUN Number : 104101252

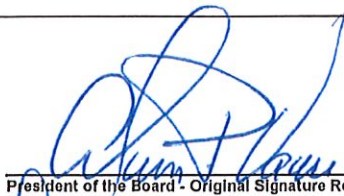
County : Butler

## FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

### General Fund Budget Approval

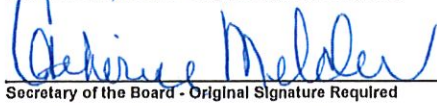
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/21/2021

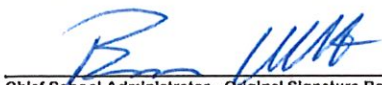
Date



Secretary of the Board - Original Signature Required

6/21/2021

Date



Chief School Administrator - Original Signature Required

6/21/2021

Date

Heather Bonzo

Contact Person

(724)214-3140

Extn :

Telephone

Extension

heather\_bonzo@butler.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Butler Area SD	COUNTY : Butler	AUN : 104101252
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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	\$105962246
Ending Unassigned Fund Balance	\$8325639
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.85%

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**

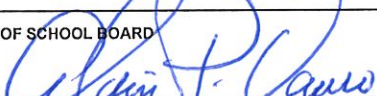
24 PS 6-687(a)(1)

(03/2006)

School District Name : Butler Area SD	County : Butler	AUN Number : 104101252
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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 	DATE 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>
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.	To maintain the fund balance percentage limit as recommended by PDE.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance is to cover the Allegheny County Schools Health Insurance Consortium buy-in spread over 5 years and to help with Voluntary Early Retirement Incentive costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is to cover future capital, transportation, technology and equipment costs.

<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	1,105,829
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,960,618
0840 Assigned Fund Balance	4,124,390
0850 Unassigned Fund Balance	8,325,639
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$14,410,647</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	53,352,804
7000 Revenue from State Sources	48,071,950
8000 Revenue from Federal Sources	4,537,492
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$105,962,246</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$120,372,893</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	42,099,966
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	46,000
6114 Payments in Lieu of Current Taxes - State / Local	61,000
6120 Current Per Capita Taxes, Section 679	145,000
6140 Current Act 511 Taxes - Flat Rate Assessments	267,000
6150 Current Act 511 Taxes - Proportional Assessments	6,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,366,000
6500 Earnings on Investments	132,000
6700 Revenues from LEA Activities	210,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,230,838
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	385,000
6990 Refunds and Other Miscellaneous Revenue	485,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$53,352,804</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	26,090,874
7112 Basic Education Funding-Social Security	1,670,836
7160 Tuition for Orphans Subsidy	25,000
7272 Early Intervention	4,720,253
7311 Pupil Transportation Subsidy	3,138,034
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,663,704
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	1,957,978
7505 Ready to Learn Block Grant	1,147,945
7820 State Share of Retirement Contributions	7,537,326
<b>REVENUE FROM STATE SOURCES</b>	<b>\$48,071,950</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,586,825
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	230,978
8517 NCLB, Title IV - 21St Century Schools	119,262
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,255,065
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	585,362

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,537,492</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>105,962,246</b>

AUN: 104101252     Butler Area SD

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

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Act 1 Index (current): 3.8%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$42,099,966	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,958,064</u>	
Total Approx. Tax Revenue:		\$44,058,030	
Approx. Tax Levy for Tax Rate Calculation:		\$46,168,499	
		Butler	Total
<hr/>			
<b>2020-21 Data</b>			
a. Assessed Value		\$444,128,306	\$444,128,306
b. Real Estate Mills		104.0300	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value		\$3,420,165,331	\$3,420,165,331
d. Assessed Value		\$443,799,859	\$443,799,859
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy		\$46,202,668	\$46,202,668
(a * b)			
<b>2021-22 Calculations</b>			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy		\$46,202,668	\$46,202,668
(f Total * g)			
i. Base Mills Subject to Index		104.0300	
(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		95.22631%	95.22631%
k. Tax Levy Needed		\$46,168,499	\$46,168,499
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>		<b>104.0300</b>	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$46,168,499	\$46,168,499
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$44,210,435
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$42,099,966
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,099,966	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,958,064</u>	
Total Approx. Tax Revenue:	\$44,058,030	
Approx. Tax Levy for Tax Rate Calculation:	\$46,168,499	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	107.9831	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,922,885	\$47,922,885
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	\$1,404.00	
Number of Homestead/Farmstead Properties	13404	13404
Median Assessed Value of Homestead Properties		\$16,050

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,099,966
Amount of Tax Relief for Homestead Exclusions	<u>\$1,958,064</u>
Total Approx. Tax Revenue:	\$44,058,030
Approx. Tax Levy for Tax Rate Calculation:	\$46,168,499

Butler	Total
<hr/>	
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,957,978
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$86
Amount of Tax Relief from State/Local Sources	\$1,958,064

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Butler	443,799,859	104.0300	46,168,499				95.22631%		
<b>Totals:</b>	<b>443,799,859</b>		<b>46,168,499</b>	-	1,958,064	=	44,210,435	X	95.22631% = 42,099,966
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					145,000
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			\$5.00	\$0.00		145,000		145,000
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		122,000		122,000
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>267,000</b>		<b>267,000</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%		5,950,000		5,950,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		750,000		750,000
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>6,700,000</b>		<b>6,700,000</b>
<b>Total Act 511, Current Taxes</b>									<b>6,967,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>3,420,165,331</b>	<b>X</b>	<b>12</b>		<b>41,041,984</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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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> Butler	104.0300	104.0300	0.00%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	44,152,834
1200 Special Programs - Elementary / Secondary	17,048,391
1300 Vocational Education	1,898,934
1400 Other Instructional Programs - Elementary / Secondary	1,380,798
1500 Nonpublic School Programs	185,121
<b>Total Instruction</b>	<b>\$64,666,078</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,576,233
2200 Support Services - Instructional Staff	3,214,929
2300 Support Services - Administration	5,684,251
2400 Support Services - Pupil Health	1,600,494
2500 Support Services - Business	1,132,326
2600 Operation and Maintenance of Plant Services	8,004,409
2700 Student Transportation Services	6,852,121
2800 Support Services - Central	1,502,204
2900 Other Support Services	92,000
<b>Total Support Services</b>	<b>\$30,658,967</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,495,635
3300 Community Services	18,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,513,635</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	8,123,566
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,123,566</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$105,962,246</b>

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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	23,844,767
200 Personnel Services - Employee Benefits	16,539,962
400 Purchased Property Services	12,650
500 Other Purchased Services	3,189,250
600 Supplies	543,205
700 Property	5,000
800 Other Objects	18,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$44,152,834</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,596,441
200 Personnel Services - Employee Benefits	5,126,250
300 Purchased Professional and Technical Services	1,138,676
500 Other Purchased Services	3,110,250
600 Supplies	71,674
800 Other Objects	5,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,048,391</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,898,934
<b>Total Vocational Education</b>	<b>\$1,898,934</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	614,306
200 Personnel Services - Employee Benefits	412,342
300 Purchased Professional and Technical Services	16,200
500 Other Purchased Services	337,950
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,380,798</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	60,000
200 Personnel Services - Employee Benefits	39,540
600 Supplies	85,581
<b>Total Nonpublic School Programs</b>	<b>\$185,121</b>
<b>Total Instruction</b>	<b>\$64,666,078</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,521,183
200 Personnel Services - Employee Benefits	1,028,250
500 Other Purchased Services	1,900
600 Supplies	24,900
<b>Total Support Services - Students</b>	<b>\$2,576,233</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	967,860
200 Personnel Services - Employee Benefits	654,393

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	842,280
400 Purchased Property Services	29,567
500 Other Purchased Services	31,908
600 Supplies	407,176
700 Property	278,720
800 Other Objects	3,025
<b>Total Support Services - Instructional Staff</b>	<b>\$3,214,929</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,134,240
200 Personnel Services - Employee Benefits	2,103,782
300 Purchased Professional and Technical Services	348,700
500 Other Purchased Services	62,262
600 Supplies	17,017
800 Other Objects	18,250
<b>Total Support Services - Administration</b>	<b>\$5,684,251</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	782,333
200 Personnel Services - Employee Benefits	528,946
300 Purchased Professional and Technical Services	278,600
400 Purchased Property Services	1,500
500 Other Purchased Services	3,900
600 Supplies	5,215
<b>Total Support Services - Pupil Health</b>	<b>\$1,600,494</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	452,952
200 Personnel Services - Employee Benefits	306,247
300 Purchased Professional and Technical Services	56,497
400 Purchased Property Services	221,505
500 Other Purchased Services	8,300
600 Supplies	86,150
800 Other Objects	675
<b>Total Support Services - Business</b>	<b>\$1,132,326</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,333,989
200 Personnel Services - Employee Benefits	2,292,261
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	336,150
500 Other Purchased Services	406,808
600 Supplies	1,558,356
800 Other Objects	1,845
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,004,409</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	78,497
200 Personnel Services - Employee Benefits	53,075
300 Purchased Professional and Technical Services	12,642

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,707,522
600 Supplies	250
800 Other Objects	135
<b>Total Student Transportation Services</b>	<b>\$6,852,121</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	313,189
200 Personnel Services - Employee Benefits	211,749
300 Purchased Professional and Technical Services	971,746
500 Other Purchased Services	2,800
600 Supplies	1,750
800 Other Objects	970
<b>Total Support Services - Central</b>	<b>\$1,502,204</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	92,000
<b>Total Other Support Services</b>	<b>\$92,000</b>
<b>Total Support Services</b>	<b>\$30,658,967</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,424,839
200 Personnel Services - Employee Benefits	683,226
300 Purchased Professional and Technical Services	92,170
400 Purchased Property Services	5,500
500 Other Purchased Services	172,400
600 Supplies	82,500
700 Property	9,000
800 Other Objects	26,000
<b>Total Student Activities</b>	<b>\$2,495,635</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	18,000
<b>Total Community Services</b>	<b>\$18,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,513,635</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	8,123,566
<b>Total Interfund Transfers - Out</b>	<b>\$8,123,566</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,123,566</b>
<b>TOTAL EXPENDITURES</b>	<b>\$105,962,246</b>



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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	12,500,000	12,000,000
Public Purpose (Expendable) Trust Fund	85,000	90,000
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	1,500,000	975,000
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 Cash and Short-Term Investments	\$14,085,000	\$13,065,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$14,085,000	\$13,065,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	75,061,428	67,743,962
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,460,119	1,460,119
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	39,131,877	39,131,877
0599 Other Noncurrent Liabilities	10,966,116	10,966,116
<b>Total General Fund</b>	<b>\$126,619,540</b>	<b>\$119,302,074</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		

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<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		
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		

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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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<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>\$126,619,540</b>	<b>\$119,302,074</b>

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$126,619,540	\$119,302,074



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Account Description	Amounts
0810   Nonspendable Fund Balance	1,105,829
0820   Restricted Fund Balance	
0830   Committed Fund Balance	1,960,618
0840   Assigned Fund Balance	4,124,390
0850   Unassigned Fund Balance	8,325,639
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,410,647</b>
<b>5900   Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$15,516,476</b>