

Gateway School District

Mr. Paul A. Schott, MS.Ed., PCSBA
Business Manager & Board Treasurer



TO: The Residents of the Borough of Pitcairn and the Municipality of
Monroeville

FROM: Paul A. Schott, MS. Ed., PCSBA *pas*

DATE: May 11, 2021

SUBJECT: PDE-2028 – Proposed Final General Fund Budget for the 2021-2022 Fiscal
Year

The General Fund Budget (PDE-2028) is required to be completed and made available for public display by all school districts in the Commonwealth of Pennsylvania by the Pennsylvania Department of Education (PDE) through the passage of Act 46 of 2005. Act 46 of 2005 requires all school districts to prepare their Proposed Final General Fund Budget and to provide the public with the opportunity to examine the Proposed Final General Fund Budget in the summary format associated with the PDE-2028.

The PDE-2028 has always been used by school districts to submit their Final General Fund Budgets to the Commonwealth within fifteen days after the School Board has approved the Final General Fund Budget. In meeting the Commonwealth's requirements, the Gateway School District has prepared the PDE-2028 to disclose the Proposed Final General Fund Budget for the upcoming 2021-2022 fiscal year.

I respectfully submit the Gateway School District's Proposed Final General Fund Budget for the 2021-2022 fiscal year to the residents of the Borough of Pitcairn and the Municipality of Monroeville for their review.

Please be advised this document contains proposed revenue and expenditure projections, and the District is still in the process of finalizing these projections for the 2021-2022 fiscal year. In addition, this document currently DOES contain a proposed real estate tax millage increase, and it DOES contain the proposed utilization of Fund Balance to balance the General Fund Budget. A final real estate tax millage rate and the Final General Fund Budget must be finalized and adopted prior to June 30, 2021 for the 2021-2022 fiscal year. Therefore, it is possible for the amounts reflected in this Proposed Final General Fund Budget to change before final adoption by the Gateway Board of School Directors on Tuesday, June 15, 2021 at the June Regular Board Meeting.

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/11/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Paul A Schott

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Extn :

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Extension

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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 : Gateway SD	COUNTY : Allegheny	AUN : 103024102
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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	\$87694000
Ending Unassigned Fund Balance	\$3217700
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.66%

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
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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 : Gateway SD	County : Allegheny	AUN Number : 103024102
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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 5-11-21
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$40,732.33 C x 2%: \$29,186.88</p>	
8080	<p>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.</p>	<p>The Gateway School District has adopted a Proposed Final General Fund Budget with a 3.60% real estate tax increase and the utilization of \$1,678,000 from the Unassigned Fund Balance for the 2021-2022 fiscal year.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Gateway School District has adopted a Proposed Final General Fund Budget with a 3.60% real estate tax increase and the utilization of \$0 from the Committed Fund Balance for the 2021-2022 fiscal year.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	649,557
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,327,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,895,700
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,222,700</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	54,723,197
7000 Revenue from State Sources	20,657,879
8000 Revenue from Federal Sources	10,634,924
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$86,016,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$94,238,700</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,674,018
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	121,800
6150 Current Act 511 Taxes - Proportional Assessments	5,661,250
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,098,300
6500 Earnings on Investments	12,003
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	736,065
6910 Rentals	32,400
6990 Refunds and Other Miscellaneous Revenue	277,361
REVENUE FROM LOCAL SOURCES	\$54,723,197
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,945,609
7112 Basic Education Funding-Social Security	1,275,755
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	2,258,509
7311 Pupil Transportation Subsidy	760,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	494,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,000
7340 State Property Tax Reduction Allocation	1,459,344
7505 Ready to Learn Block Grant	385,880
7820 State Share of Retirement Contributions	5,826,782
REVENUE FROM STATE SOURCES	\$20,657,879
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	799,536
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	133,950
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	7,000
8517 NCLB, Title IV - 21st Century Schools	54,543
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	8,915,895
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	703,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	21,000
REVENUE FROM FEDERAL SOURCES	\$10,634,924
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	86,016,000

AUN: 103024102 Gateway SD

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

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Act 1 Index (current): 3.6%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		4
Approx. Tax Revenue from RE Taxes:	\$46,674,208	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,459,344</u>	
Total Approx. Tax Revenue:	\$48,133,552	
Approx. Tax Levy for Tax Rate Calculation:	\$49,865,023	
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$2,379,201,718	\$2,379,201,718
b. Real Estate Mills	20.1655	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,212,294,097	\$2,212,294,097
d. Assessed Value	\$2,386,858,980	\$2,386,858,980
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$47,977,792	\$47,977,792
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$47,977,792	\$47,977,792
(f Total * g)		
i. Base Mills Subject to Index	20.1655	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.42300%	96.42300%
k. Tax Levy Needed	\$49,865,023	\$49,865,023
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	20.8914	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,864,826	\$49,864,826
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,405,482
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,674,018
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$46,674,208
\$1,459,344
\$48,133,552
\$49,865,023
Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	20.8914	
q. Mills In Excess of Index (if $l > p$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$49,864,826	\$49,864,826
IV. s. Millage Rate within Index? (if $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,079.86	
Number of Homestead/Farmstead Properties	7908	7908
Median Assessed Value of Homestead Properties		\$113,900

AUN: 103024102 Gateway SD

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

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Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$46,674,208
\$1,459,344
\$48,133,552
\$49,865,023
Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,459,344	Lowering RE Tax Rate	\$0	\$1,459,344
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,459,344

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	2,386,858,980	20.8914	49,864,826			96.42300%	
Totals:	2,386,858,980		49,864,826	- 1,459,344 =	48,405,482 X	96.42300%	= 46,674,018

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes— Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	121,800	121,800
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
Total Current Act 511 Taxes – Flat Rate Assessments			121,800	121,800
6150 <u>Current Act 511 Taxes— Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,812,000	3,812,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	579,500	579,500
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	0.5000	0.000	1,269,750	1,269,750
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,661,250	5,661,250
Total Act 511, Current Taxes				5,783,050
Act 511 Tax Limit →		2,212,294,097 X	12	26,547,529
		Market Value	Mills	(511 Limit)

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	20.1655	20.8914	3.60%	Yes	3.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,569,548
1200 Special Programs - Elementary / Secondary	16,156,798
1300 Vocational Education	2,285,527
1400 Other Instructional Programs - Elementary / Secondary	266,478
1500 Nonpublic School Programs	45,000
Total Instruction	\$50,323,351
2000 Support Services	
2100 Support Services - Students	2,957,050
2200 Support Services - Instructional Staff	1,371,820
2300 Support Services - Administration	4,445,853
2400 Support Services - Pupil Health	659,576
2500 Support Services - Business	1,111,913
2600 Operation and Maintenance of Plant Services	15,200,229
2700 Student Transportation Services	4,596,605
2800 Support Services - Central	511,748
2900 Other Support Services	66,000
Total Support Services	\$30,920,794
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,371,848
3300 Community Services	45,500
Total Operation of Non-Instructional Services	\$1,417,348
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,032,507
Total Other Expenditures and Financing Uses	\$5,032,507
Total Estimated Expenditures and Other Financing Uses	\$87,694,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,991,588
200 Personnel Services - Employee Benefits	9,996,806
300 Purchased Professional and Technical Services	1,123,500
400 Purchased Property Services	45,909
500 Other Purchased Services	2,355,984
600 Supplies	1,016,829
800 Other Objects	38,932
Total Regular Programs - Elementary / Secondary	\$31,569,548
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,963,564
200 Personnel Services - Employee Benefits	4,230,274
300 Purchased Professional and Technical Services	1,333,000
500 Other Purchased Services	3,522,650
600 Supplies	98,800
800 Other Objects	8,510
Total Special Programs - Elementary / Secondary	\$16,156,798
1300 Vocational Education	
100 Personnel Services - Salaries	845,562
200 Personnel Services - Employee Benefits	552,403
400 Purchased Property Services	4,979
500 Other Purchased Services	851,500
600 Supplies	30,583
800 Other Objects	500
Total Vocational Education	\$2,285,527
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,430
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	247,048
Total Other Instructional Programs - Elementary / Secondary	\$266,478
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	45,000
Total Nonpublic School Programs	\$45,000
Total Instruction	\$50,323,351
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,765,736
200 Personnel Services - Employee Benefits	1,070,039
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	5,000
600 Supplies	22,635
800 Other Objects	1,640

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,957,050
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	406,637
200 Personnel Services - Employee Benefits	229,892
300 Purchased Professional and Technical Services	354,909
400 Purchased Property Services	270,362
500 Other Purchased Services	51,000
600 Supplies	59,020
Total Support Services - Instructional Staff	\$1,371,820
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,268,438
200 Personnel Services - Employee Benefits	1,371,817
300 Purchased Professional and Technical Services	649,000
500 Other Purchased Services	28,245
600 Supplies	105,488
800 Other Objects	22,865
Total Support Services - Administration	\$4,445,853
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	401,901
200 Personnel Services - Employee Benefits	230,637
300 Purchased Professional and Technical Services	14,910
400 Purchased Property Services	55
600 Supplies	12,073
Total Support Services - Pupil Health	\$659,576
2500 Support Services - Business	
100 Personnel Services - Salaries	354,720
200 Personnel Services - Employee Benefits	219,943
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	349,000
600 Supplies	180,650
800 Other Objects	1,600
Total Support Services - Business	\$1,111,913
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,922,573
200 Personnel Services - Employee Benefits	2,011,900
300 Purchased Professional and Technical Services	87,145
400 Purchased Property Services	9,016,402
500 Other Purchased Services	73,640
600 Supplies	1,000,619
700 Property	63,150
800 Other Objects	24,800
Total Operation and Maintenance of Plant Services	\$15,200,229
2700 Student Transportation Services	
100 Personnel Services - Salaries	81,056

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	52,049
500 Other Purchased Services	4,259,056
600 Supplies	204,444
Total Student Transportation Services	\$4,596,605
2800 Support Services - Central	
100 Personnel Services - Salaries	304,258
200 Personnel Services - Employee Benefits	197,190
400 Purchased Property Services	4,300
500 Other Purchased Services	2,800
800 Other Objects	3,200
Total Support Services - Central	\$511,748
2900 Other Support Services	
500 Other Purchased Services	66,000
Total Other Support Services	\$66,000
Total Support Services	\$30,920,794
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	679,308
200 Personnel Services - Employee Benefits	276,649
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	4,274
500 Other Purchased Services	188,185
600 Supplies	205,357
800 Other Objects	10,575
Total Student Activities	\$1,371,848
3300 Community Services	
600 Supplies	7,000
800 Other Objects	38,500
Total Community Services	\$45,500
Total Operation of Non-Instructional Services	\$1,417,348
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,027,507
900 Other Uses of Funds	3,005,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,032,507
Total Other Expenditures and Financing Uses	\$5,032,507
TOTAL EXPENDITURES	\$87,694,000

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	10,273,000	10,000,000
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		
Other Capital Projects Fund	43,500,000	23,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	107,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$54,330,000	\$34,000,000

Long-Term Investments

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$54,330,000

\$34,000,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	108,344,524	103,427,512
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,539,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,700,000	16,000,000
0599 Other Noncurrent Liabilities	108,000,000	109,000,000

Total General Fund \$233,583,524 \$229,727,512

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

50,000

52,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

35,000

37,000

0599 Other Noncurrent Liabilities

2,089,000

2,092,000

Total Food Service / Cafeteria Operations Fund

\$2,174,000

\$2,181,000

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$235,757,524	\$231,908,512

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	6,000,000	6,100,000
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	25,000	22,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$6,025,000	\$6,122,000
TOTAL INDEBTEDNESS	\$241,782,524	\$238,030,512

Account Description	Amounts
0810 Nonspendable Fund Balance	649,557
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,327,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,217,700
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,544,700

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,194,257
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