

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

Date 6/22/21


Secretary of the Board - Original Signature Required

Date 6/22/21


Chief School Administrator - Original Signature Required

Date 6/22/2021

Caleb Barwin
Contact Person

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cpbarwin@bigspring.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 : Big Spring SD	COUNTY : Cumberland	AUN : 115210503
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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%

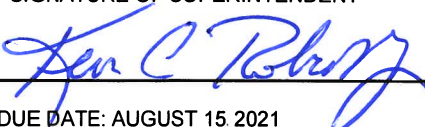
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes No

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

Total Budgeted Expenditures	\$56225238
Ending Unassigned Fund Balance	\$2762537
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.91%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/2021
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DUE DATE: AUGUST 15, 2021

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

24 PS 6-688

(10/2010)

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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%

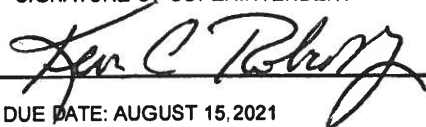
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 Yes
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 Yes
 No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/2021
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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 : Big Spring SD	County : Cumberland	AUN Number : 115210503
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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 
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unforeseen expenses
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.	Unforeseen maintenance and building repairs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Healthcare, Technology, Special Ed, Student info system/financial software

<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	3,031,131
0820 Restricted Fund Balance	
0830 Committed Fund Balance	554,000
0840 Assigned Fund Balance	6,025,005
0850 Unassigned Fund Balance	2,762,532
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,341,537</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,668,197
7000 Revenue from State Sources	19,404,130
8000 Revenue from Federal Sources	1,152,911
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$56,225,238</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$65,566,775</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,187,851
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	29,900
6114 Payments in Lieu of Current Taxes - State / Local	38,300
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	5,975,973
6400 Delinquencies on Taxes Levied / Assessed by the LEA	863,216
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	23,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	587,000
6910 Rentals	22,099
6940 Tuition from Patrons	700,957
6990 Refunds and Other Miscellaneous Revenue	9,001
REVENUE FROM LOCAL SOURCES	\$35,668,197
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,653,657
7112 Basic Education Funding-Social Security	766,764
7160 Tuition for Orphans Subsidy	22,900
7220 Vocational Education	77,274
7271 Special Education funds for School-Aged Pupils	1,990,000
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,694
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	510,586
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,500
7340 State Property Tax Reduction Allocation	776,579
7505 Ready to Learn Block Grant	401,851
7509 Supplemental Equipment Grants	3,919
7521 Continuity of Education and Equity Grants	40,000
7820 State Share of Retirement Contributions	3,491,406
REVENUE FROM STATE SOURCES	\$19,404,130
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	633,405
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	108,558
8517 NCLB, Title IV - 21st Century Schools	35,048

Amount

REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	375,900
REVENUE FROM FEDERAL SOURCES	\$1,152,911
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,225,238

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,187,851
Amount of Tax Relief for Homestead Exclusions	<u>\$776,579</u>
Total Approx. Tax Revenue:	\$27,964,430
Approx. Tax Levy for Tax Rate Calculation:	\$29,395,370

Cumberland

Total

2020-21 Data		
a. Assessed Value	\$1,877,066,040	\$1,877,066,040
b. Real Estate Mills	15.0123	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,511,387,583	\$1,511,387,583
d. Assessed Value	\$1,896,451,000	\$1,896,451,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$28,179,079	\$28,179,079
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$28,179,079	\$28,179,079
(f Total * g)		
i. Base Mills Subject to Index	15.0123	
(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	\$29,395,370	\$29,395,370
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	15.5002	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$29,395,370	\$29,395,370
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,618,791
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,187,851
(n * Est. Pct. Collection)		

AUN: 115210503 Big Spring SD

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

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Act 1 Index (current): 3.7%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$27,187,851	
Amount of Tax Relief for Homestead Exclusions		<u>\$776,579</u>	
Total Approx. Tax Revenue:		\$27,964,430	
Approx. Tax Levy for Tax Rate Calculation:		\$29,395,370	
	Cumberland		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	15.5677		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,523,380		\$29,523,380
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	\$8,704.05		
Number of Homestead/Farmstead Properties	5809		5809
Median Assessed Value of Homestead Properties			\$180,150

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,187,851
Amount of Tax Relief for Homestead Exclusions	<u>\$776,579</u>
Total Approx. Tax Revenue:	\$27,964,430
Approx. Tax Levy for Tax Rate Calculation:	\$29,395,370
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$776,579	Lowering RE Tax Rate	\$0	\$776,579
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$776,579

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Cumberland	1,896,451,000	15.5002	29,395,370			95.00000%	
Totals:	1,896,451,000		29,395,370	776,579	= 28,618,791	X 95.00000%	= 27,187,851

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	50,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 50,000 50,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	5,499,700	5,499,700
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	476,273	476,273
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 5,975,973 5,975,973

Total Act 511, Current Taxes 6,025,973

Act 511 Tax Limit -->	1,511,387,583	X	12	18,136,651
	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> Cumberland	15.0123	15.5002	3.26%	Yes	3.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

LEA : 115210503 Big Spring SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,544,229
1200 Special Programs - Elementary / Secondary	9,836,214
1300 Vocational Education	947,700
1400 Other Instructional Programs - Elementary / Secondary	192,802
1700 Higher Education Programs for Secondary Students	500
Total Instruction	\$33,521,445
2000 Support Services	
2100 Support Services - Students	2,026,568
2200 Support Services - Instructional Staff	1,629,557
2300 Support Services - Administration	3,002,389
2400 Support Services - Pupil Health	592,253
2500 Support Services - Business	430,028
2600 Operation and Maintenance of Plant Services	4,688,702
2700 Student Transportation Services	2,660,326
2800 Support Services - Central	1,101,834
2900 Other Support Services	28,000
Total Support Services	\$16,159,657
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,195,688
3300 Community Services	17,303
Total Operation of Non-Instructional Services	\$1,212,991
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,742,900
5200 Interfund Transfers - Out	488,745
5900 Budgetary Reserve	99,500
Total Other Expenditures and Financing Uses	\$5,331,145
Total Estimated Expenditures and Other Financing Uses	\$56,225,238

2021-2022 Final General Fund Budget

LEA : 115210503 Big Spring SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,640,464
200 Personnel Services - Employee Benefits	7,218,028
300 Purchased Professional and Technical Services	855,369
400 Purchased Property Services	125,378
500 Other Purchased Services	2,647,773
600 Supplies	650,227
700 Property	394,870
800 Other Objects	12,120
Total Regular Programs - Elementary / Secondary	\$22,544,229
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,264,582
200 Personnel Services - Employee Benefits	2,238,582
300 Purchased Professional and Technical Services	1,607,850
400 Purchased Property Services	4,500
500 Other Purchased Services	2,495,850
600 Supplies	221,100
700 Property	3,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	\$9,836,214
1300 <u>Vocational Education</u>	
500 Other Purchased Services	947,700
Total Vocational Education	\$947,700
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	58,000
200 Personnel Services - Employee Benefits	24,702
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	104,100
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$192,802
1700 <u>Higher Education Programs for Secondary Students</u>	
600 Supplies	500
Total Higher Education Programs for Secondary Students	\$500
Total Instruction	\$33,521,445
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,101,278
200 Personnel Services - Employee Benefits	696,260
300 Purchased Professional and Technical Services	131,625
500 Other Purchased Services	8,350
600 Supplies	84,505
800 Other Objects	4,550

2021-2022 Final General Fund Budget

LEA : 115210503 Big Spring SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,026,568
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	588,160
200 Personnel Services - Employee Benefits	519,432
300 Purchased Professional and Technical Services	321,506
500 Other Purchased Services	89,459
600 Supplies	96,700
700 Property	12,500
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$1,629,557
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,582,296
200 Personnel Services - Employee Benefits	1,042,905
300 Purchased Professional and Technical Services	141,050
500 Other Purchased Services	127,447
600 Supplies	47,864
700 Property	20,777
800 Other Objects	40,050
Total Support Services - Administration	\$3,002,389
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	339,633
200 Personnel Services - Employee Benefits	208,420
300 Purchased Professional and Technical Services	18,900
400 Purchased Property Services	600
500 Other Purchased Services	250
600 Supplies	16,000
700 Property	8,000
800 Other Objects	450
Total Support Services - Pupil Health	\$592,253
2500 Support Services - Business	
100 Personnel Services - Salaries	244,341
200 Personnel Services - Employee Benefits	111,470
300 Purchased Professional and Technical Services	10,590
400 Purchased Property Services	2,400
500 Other Purchased Services	9,150
600 Supplies	38,800
700 Property	9,777
800 Other Objects	3,500
Total Support Services - Business	\$430,028
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,501,819
200 Personnel Services - Employee Benefits	987,660
300 Purchased Professional and Technical Services	154,900
400 Purchased Property Services	569,600
500 Other Purchased Services	113,623

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,315,050
700 Property	45,000
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	\$4,688,702
2700 Student Transportation Services	
100 Personnel Services - Salaries	47,225
200 Personnel Services - Employee Benefits	27,486
300 Purchased Professional and Technical Services	19,500
500 Other Purchased Services	2,557,726
600 Supplies	8,239
800 Other Objects	150
Total Student Transportation Services	\$2,660,326
2800 Support Services - Central	
100 Personnel Services - Salaries	88,642
200 Personnel Services - Employee Benefits	82,483
300 Purchased Professional and Technical Services	840,109
400 Purchased Property Services	51,500
600 Supplies	38,850
800 Other Objects	250
Total Support Services - Central	\$1,101,834
2900 Other Support Services	
500 Other Purchased Services	28,000
Total Other Support Services	\$28,000
Total Support Services	\$16,159,657
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	629,065
200 Personnel Services - Employee Benefits	302,857
300 Purchased Professional and Technical Services	80,855
500 Other Purchased Services	84,600
600 Supplies	43,272
700 Property	38,039
800 Other Objects	17,000
Total Student Activities	\$1,195,688
3300 Community Services	
100 Personnel Services - Salaries	7,200
200 Personnel Services - Employee Benefits	2,653
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	4,800
600 Supplies	150
700 Property	1,000
Total Community Services	\$17,303
Total Operation of Non-Instructional Services	\$1,212,991

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,077,900
900 Other Uses of Funds	3,665,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,742,900
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	488,745
Total Interfund Transfers - Out	\$488,745
5900 <u>Budgetary Reserve</u>	
800 Other Objects	99,500
Total Budgetary Reserve	\$99,500
Total Other Expenditures and Financing Uses	\$5,331,145
TOTAL EXPENDITURES	\$56,225,238

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	11,197,664	11,403,300
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	7,950,000	7,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	330,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	230,000	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,627,664	\$19,468,300

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	\$19,627,664	\$19,468,300
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	43,666,405	39,047,008
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	925,700	941,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,721,820	7,841,240
0599 Other Noncurrent Liabilities		

Total General Fund	\$52,313,925	\$47,829,448
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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- 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		
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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		
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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		
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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		
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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

2021-2022 Final General Fund Budget

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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

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	\$52,313,925	\$47,829,448

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	\$52,313,925	\$47,829,448
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Account Description	Amounts
0810 Nonspendable Fund Balance	3,031,131
0820 Restricted Fund Balance	
0830 Committed Fund Balance	554,000
0840 Assigned Fund Balance	6,025,000
0850 Unassigned Fund Balance	2,762,537
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,341,537
5900 Budgetary Reserve	99,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,472,168