


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2021



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required_____
Chief School Administrator - Original Signature Required

Lori Gindlesperger


Contact Person

lgindlesperger@bbsd.com

Email Address



Date

Date

Date

(814)267-4621 Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berlin Brothersvalley SD	COUNTY : Somerset	AUN : 108561003
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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	\$14332085
Ending Unassigned Fund Balance	\$1264857
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.82%

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 5-06-2021
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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 : Berlin Brothersvalley SD	County : Somerset	AUN Number : 108561003
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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 05/06/2021
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Money needs placed in reserve to cover unknown factors, cyber student enrollment, special needs/alternative ed placement, facility emergency, etc.
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.	Money needs placed in reserve to cover unknown factors, cyber student enrollment, special needs/alternative ed placement, facility emergency, etc.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Comp ed money from a comp ed claim

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	90,000	
0850 Unassigned Fund Balance	3,206,116	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,296,116</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,520,323	
7000 Revenue from State Sources	7,818,373	
8000 Revenue from Federal Sources	983,289	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,321,985</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$15,618,101</u>

LEA : 108561003 Berlin Brothersvalley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,661,298
6112 Interim Real Estate Taxes	8,000
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	7,600
6120 Current Per Capita Taxes, Section 679	13,550
6140 Current Act 511 Taxes - Flat Rate Assessments	32,425
6150 Current Act 511 Taxes - Proportional Assessments	490,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	115,550
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	144,800
6920 Contributions and Donations from Private Sources	13,600
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	9,000
REVENUE FROM LOCAL SOURCES	\$3,520,323
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,150,000
7112 Basic Education Funding-Social Security	195,000
7220 Vocational Education	17,000
7240 Driver Education - Student	1,150
7271 Special Education funds for School-Aged Pupils	540,000
7311 Pupil Transportation Subsidy	350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	285,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,750
7340 State Property Tax Reduction Allocation	213,973
7505 Ready to Learn Block Grant	150,000
7820 State Share of Retirement Contributions	900,000
REVENUE FROM STATE SOURCES	\$7,818,373
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	5,289
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21St Century Schools	12,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	750,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$983,289
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,321,985

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,661,298	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,973</u>	
Total Approx. Tax Revenue:	\$2,875,271	
Approx. Tax Levy for Tax Rate Calculation:	\$3,106,688	
	Somerset	Total

2020-21 Data		
a. Assessed Value	\$105,814,220	\$105,814,220
b. Real Estate Mills	28.7500	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$313,690,222	\$313,690,222
d. Assessed Value	\$106,211,570	\$106,211,570
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$3,042,159	\$3,042,159
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$3,042,159	\$3,042,159
(f Total * g)		
i. Base Mills Subject to Index	28.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$3,106,688	\$3,106,688
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	29.2500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,106,688	\$3,106,688
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,892,715
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,661,298
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,661,298	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,973</u>	
Total Approx. Tax Revenue:	\$2,875,271	
Approx. Tax Levy for Tax Rate Calculation:	\$3,106,688	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.9287	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,178,774	\$3,178,774
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	\$4,555.00	
Number of Homestead/Farmstead Properties	1625	1625
Median Assessed Value of Homestead Properties		\$27,800

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,661,298
Amount of Tax Relief for Homestead Exclusions	<u>\$213,973</u>
Total Approx. Tax Revenue:	\$2,875,271
Approx. Tax Levy for Tax Rate Calculation:	\$3,106,688
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$213,973	Lowering RE Tax Rate	\$0	\$213,973
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$213,973

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108561003 Berlin Brothersvalley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/12/2021 8:45:41 PM				Page - 1 of 1			
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
Somerset	106,211,570	29.2500	3,106,688			92.00000%	
Totals:	106,211,570		3,106,688	- 213,973 =	2,892,715 X	92.00000% =	2,661,298
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	13,550		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	13,550	13,550
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	18,875	18,875
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						32,425	32,425
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	450,000	450,000
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	40,000	40,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0
Total Current Act 511 Taxes– Proportional Assessments						490,000	490,000
Total Act 511, Current Taxes							522,425
Act 511 Tax Limit -->				313,690,222 X	12	3,764,283	
				Market Value	Mills	(511 Limit)	

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Tax Function n	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> Somerset	28.7500	29.2500	1.74%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes					4.1%				
6144	Current Act 511 Trailer Taxes					4.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6152	Current Act 511 Occupation Taxes					4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6154	Current Act 511 Amusement Taxes					4.1%				
6155	Current Act 511 Business Privilege Taxes					4.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.1%				
6157	Current Act 511 Mercantile Taxes					4.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,708,565
1200 Special Programs - Elementary / Secondary	1,199,511
1300 Vocational Education	786,144
1400 Other Instructional Programs - Elementary / Secondary	132,366
1600 Adult Education Programs	1,729
Total Instruction	\$7,828,315
2000 Support Services	
2100 Support Services - Students	618,297
2200 Support Services - Instructional Staff	361,964
2300 Support Services - Administration	839,774
2400 Support Services - Pupil Health	96,436
2500 Support Services - Business	282,446
2600 Operation and Maintenance of Plant Services	1,162,793
2700 Student Transportation Services	676,500
2800 Support Services - Central	198,317
2900 Other Support Services	3,500
Total Support Services	\$4,240,027
3000 Operation of Non-Instructional Services	
3200 Student Activities	416,647
3300 Community Services	9,500
Total Operation of Non-Instructional Services	\$426,147
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,287,595
5900 Budgetary Reserve	550,000
Total Other Expenditures and Financing Uses	\$1,837,595
Total Estimated Expenditures and Other Financing Uses	\$14,332,084

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,016,002
200 Personnel Services - Employee Benefits	2,114,287
300 Purchased Professional and Technical Services	89,500
400 Purchased Property Services	19,791
500 Other Purchased Services	93,085
600 Supplies	369,840
700 Property	4,300
800 Other Objects	1,760
Total Regular Programs - Elementary / Secondary	\$5,708,565
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	568,025
200 Personnel Services - Employee Benefits	404,600
300 Purchased Professional and Technical Services	140,200
500 Other Purchased Services	79,300
600 Supplies	7,136
800 Other Objects	250
Total Special Programs - Elementary / Secondary	\$1,199,511
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	190,371
200 Personnel Services - Employee Benefits	124,379
400 Purchased Property Services	1,650
500 Other Purchased Services	451,450
600 Supplies	12,594
700 Property	5,500
800 Other Objects	200
Total Vocational Education	\$786,144
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	72,457
200 Personnel Services - Employee Benefits	44,765
400 Purchased Property Services	3,000
500 Other Purchased Services	1,300
600 Supplies	6,804
800 Other Objects	4,040
Total Other Instructional Programs - Elementary / Secondary	\$132,366
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	1,376
200 Personnel Services - Employee Benefits	131
500 Other Purchased Services	124
600 Supplies	98
Total Adult Education Programs	\$1,729
Total Instruction	\$7,828,315
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	284,437
200 Personnel Services - Employee Benefits	225,871
300 Purchased Professional and Technical Services	84,350
500 Other Purchased Services	2,445
600 Supplies	20,553
800 Other Objects	641
Total Support Services - Students	\$618,297
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	197,276
200 Personnel Services - Employee Benefits	147,384
300 Purchased Professional and Technical Services	6,115
500 Other Purchased Services	2,930
600 Supplies	8,059
800 Other Objects	200
Total Support Services - Instructional Staff	\$361,964
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	475,651
200 Personnel Services - Employee Benefits	235,915
300 Purchased Professional and Technical Services	28,950
400 Purchased Property Services	4,500
500 Other Purchased Services	68,060
600 Supplies	11,078
800 Other Objects	15,620
Total Support Services - Administration	\$839,774
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	49,088
200 Personnel Services - Employee Benefits	42,656
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	680
500 Other Purchased Services	100
600 Supplies	2,152
700 Property	300
800 Other Objects	160
Total Support Services - Pupil Health	\$96,436
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	145,108
200 Personnel Services - Employee Benefits	103,572
400 Purchased Property Services	300
500 Other Purchased Services	1,950
600 Supplies	20,866
800 Other Objects	10,650
Total Support Services - Business	\$282,446
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	288,346

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	237,712
300	Purchased Professional and Technical Services	45,000
400	Purchased Property Services	236,451
500	Other Purchased Services	21,250
600	Supplies	205,009
700	Property	118,000
800	Other Objects	11,025
Total Operation and Maintenance of Plant Services		\$1,162,793
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	666,500
600	Supplies	10,000
Total Student Transportation Services		\$676,500
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	83,412
200	Personnel Services - Employee Benefits	59,042
300	Purchased Professional and Technical Services	4,935
400	Purchased Property Services	2,000
500	Other Purchased Services	3,290
600	Supplies	45,438
800	Other Objects	200
Total Support Services - Central		\$198,317
2900 <u>Other Support Services</u>		
500	Other Purchased Services	3,500
Total Other Support Services		\$3,500
Total Support Services		\$4,240,027
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	170,273
200	Personnel Services - Employee Benefits	59,317
400	Purchased Property Services	7,521
500	Other Purchased Services	71,140
600	Supplies	64,217
700	Property	21,955
800	Other Objects	22,224
Total Student Activities		\$416,647
3300 <u>Community Services</u>		
300	Purchased Professional and Technical Services	1,500
800	Other Objects	8,000
Total Community Services		\$9,500
Total Operation of Non-Instructional Services		\$426,147
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	98,798

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,188,797
Total Debt Service / Other Expenditures and Financing Uses	\$1,287,595
5900 Budgetary Reserve	
800 Other Objects	550,000
Total Budgetary Reserve	\$550,000
Total Other Expenditures and Financing Uses	\$1,837,595
TOTAL EXPENDITURES	\$14,332,084

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	3,200,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	52,000	52,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,367,000	\$2,667,000

<u>Long-Term Investments</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		

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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	\$3,367,000	\$2,667,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	4,565,000	3,460,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	73,743	24,947
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,638,743	\$3,484,947
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		

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

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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 Permanent Fund			
Total Long-Term Indebtedness	\$4,638,743	\$3,484,947	

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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	\$4,638,743	\$3,484,947

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	70,000
0850 Unassigned Fund Balance	1,216,017
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,286,017
5900 Budgetary Reserve	550,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,836,017