

FINAL GENERAL FUND BUDGET


Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2021



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature RequiredKimberly M VanGorder

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Extn :

Telephone_____
Extension_____
Date

6/15/21

Date

6/15/21

Date

6/15/21

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bellwood-Antis SD	COUNTY : Blair	AUN : 108071003
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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.

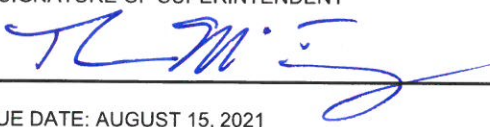
Total Budgeted Expenditures	\$20013146
Ending Unassigned Fund Balance	\$1936488
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.67%

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 6/15/21
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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 : Bellwood-Antis SD	County : Blair	AUN Number : 108071003
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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: \$360,233.00 C x 2%: \$7,204.66</p>	<p>There were several parcels with an assessment value of less than the homestead/farmstead exemption, therefore, money had to be reallocated to the remaining parcels.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary Reserve is a safeguard for unforeseen expenditures.</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>Committed Fund Balance for large expenses in the future and to help offset higher expenditures in such categories as PSERS and health care.</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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	820,425	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,096,239	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,916,664</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,921,888	
7000 Revenue from State Sources	11,254,265	
8000 Revenue from Federal Sources	856,817	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$19,032,970</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,949,634</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,054,608
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	6,288
6114 Payments in Lieu of Current Taxes - State / Local	17,042
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	45,500
6150 Current Act 511 Taxes - Proportional Assessments	990,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	337,800
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	80,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	302,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$6,921,888
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,971,283
7112 Basic Education Funding-Social Security	413,262
7220 Vocational Education	53,000
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	810,000
7311 Pupil Transportation Subsidy	411,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	206,726
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,200
7340 State Property Tax Reduction Allocation	360,233
7505 Ready to Learn Block Grant	206,209
7820 State Share of Retirement Contributions	1,800,852
REVENUE FROM STATE SOURCES	\$11,254,265
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,443
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,004
8517 NCLB, Title IV - 21st Century Schools	13,255
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	561,115

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	56,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$856,817
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,032,970

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,054,608	
Amount of Tax Relief for Homestead Exclusions	<u>\$360,233</u>	
Total Approx. Tax Revenue:	\$5,414,841	
Approx. Tax Levy for Tax Rate Calculation:	\$5,680,873	
	Blair	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$607,114,300	\$607,114,300
b. Real Estate Mills	9.3200	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$450,134,409	\$450,134,409
d. Assessed Value	\$609,535,700	\$609,535,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$5,658,305	\$5,658,305
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,658,305	\$5,658,305
(f Total * g)		
i. Base Mills Subject to Index	9.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$5,680,873	\$5,680,873
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	9.3200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,680,873	\$5,680,873
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,320,640
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,054,608
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,054,608	
Amount of Tax Relief for Homestead Exclusions	<u>\$360,233</u>	
Total Approx. Tax Revenue:	\$5,414,841	
Approx. Tax Levy for Tax Rate Calculation:	\$5,680,873	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.7207	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,925,114	\$5,925,114
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	\$0.00	
Number of Homestead/Farmstead Properties	2188	2188
Median Assessed Value of Homestead Properties		\$144,700

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,054,608	
Amount of Tax Relief for Homestead Exclusions	<u>\$360,233</u>	
Total Approx. Tax Revenue:	\$5,414,841	
Approx. Tax Levy for Tax Rate Calculation:	\$5,680,873	
	Blair	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$360,233	Lowering RE Tax Rate	\$0	\$360,233
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$360,233

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108071003 Bellwood-Antis SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 7/8/2021 10:23:26 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Blair	609,535,700	9.3200	5,680,873			95.00000%	
Totals:	609,535,700		5,680,873	- 360,233	= 5,320,640	X 95.00000%	= 5,054,608
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,900		
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	12,900	12,900
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00	15,000	15,000
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	17,000	17,000
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			\$40.00	\$0.00	600	600
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						45,500	45,500
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%	900,000	900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	90,000	90,000
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
Total Current Act 511 Taxes – Proportional Assessments						990,000	990,000
Total Act 511, Current Taxes							1,035,500
Act 511 Tax Limit -->				450,134,409	X	12	5,401,613
				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>									
	Blair	9.3200	9.3200	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$40.00	\$40.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

LEA : 108071003 Bellwood-Antis SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,663,461
1200 Special Programs - Elementary / Secondary	2,211,456
1300 Vocational Education	534,445
1400 Other Instructional Programs - Elementary / Secondary	98,327
Total Instruction	\$11,507,689
2000 Support Services	
2100 Support Services - Students	603,730
2200 Support Services - Instructional Staff	1,318,799
2300 Support Services - Administration	1,341,081
2400 Support Services - Pupil Health	263,216
2500 Support Services - Business	340,373
2600 Operation and Maintenance of Plant Services	1,705,407
2700 Student Transportation Services	662,535
2800 Support Services - Central	66,887
2900 Other Support Services	4,400
Total Support Services	\$6,306,428
3000 Operation of Non-Instructional Services	
3200 Student Activities	652,135
3300 Community Services	13,360
Total Operation of Non-Instructional Services	\$665,495
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,403,534
5200 Interfund Transfers - Out	30,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,533,534
Total Estimated Expenditures and Other Financing Uses	\$20,013,146

LEA : 108071003 Bellwood-Antis SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,807,056
200 Personnel Services - Employee Benefits	3,157,847
300 Purchased Professional and Technical Services	79,850
400 Purchased Property Services	72,071
500 Other Purchased Services	212,634
600 Supplies	303,862
700 Property	30,000
800 Other Objects	141
Total Regular Programs - Elementary / Secondary	\$8,663,461
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,102,715
200 Personnel Services - Employee Benefits	694,191
300 Purchased Professional and Technical Services	251,000
400 Purchased Property Services	1,000
500 Other Purchased Services	131,350
600 Supplies	31,200
Total Special Programs - Elementary / Secondary	\$2,211,456
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	79,549
200 Personnel Services - Employee Benefits	55,881
400 Purchased Property Services	800
500 Other Purchased Services	391,805
600 Supplies	6,410
Total Vocational Education	\$534,445
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,280
200 Personnel Services - Employee Benefits	17,722
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	450
500 Other Purchased Services	9,950
600 Supplies	1,925
Total Other Instructional Programs - Elementary / Secondary	\$98,327
Total Instruction	\$11,507,689
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	278,745
200 Personnel Services - Employee Benefits	212,399
300 Purchased Professional and Technical Services	91,075
400 Purchased Property Services	1,000
500 Other Purchased Services	2,427
600 Supplies	16,694
800 Other Objects	1,390

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$603,730
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	525,243
200 Personnel Services - Employee Benefits	367,771
300 Purchased Professional and Technical Services	145,010
400 Purchased Property Services	12,510
500 Other Purchased Services	14,369
600 Supplies	226,853
700 Property	25,000
800 Other Objects	2,043
Total Support Services - Instructional Staff	\$1,318,799
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	671,082
200 Personnel Services - Employee Benefits	447,409
300 Purchased Professional and Technical Services	108,500
400 Purchased Property Services	11,300
500 Other Purchased Services	46,380
600 Supplies	37,240
700 Property	1,000
800 Other Objects	18,170
Total Support Services - Administration	\$1,341,081
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	95,859
200 Personnel Services - Employee Benefits	60,702
300 Purchased Professional and Technical Services	93,350
400 Purchased Property Services	4,114
500 Other Purchased Services	800
600 Supplies	8,256
800 Other Objects	135
Total Support Services - Pupil Health	\$263,216
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	188,319
200 Personnel Services - Employee Benefits	123,704
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,450
600 Supplies	11,400
800 Other Objects	8,000
Total Support Services - Business	\$340,373
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	576,730
200 Personnel Services - Employee Benefits	441,448
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	136,500
500 Other Purchased Services	125,129

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<u>Description</u>	<u>Amount</u>
600 Supplies	398,100
700 Property	5,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,705,407
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	7,735
200 Personnel Services - Employee Benefits	3,400
300 Purchased Professional and Technical Services	2,400
500 Other Purchased Services	645,000
600 Supplies	4,000
Total Student Transportation Services	\$662,535
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	38,025
200 Personnel Services - Employee Benefits	24,262
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	700
600 Supplies	400
800 Other Objects	2,500
Total Support Services - Central	\$66,887
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,400
Total Other Support Services	\$4,400
Total Support Services	\$6,306,428
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	313,771
200 Personnel Services - Employee Benefits	118,681
300 Purchased Professional and Technical Services	55,009
400 Purchased Property Services	5,800
500 Other Purchased Services	85,453
600 Supplies	48,431
700 Property	4,820
800 Other Objects	20,170
Total Student Activities	\$652,135
3300 <u>Community Services</u>	
500 Other Purchased Services	3,360
800 Other Objects	10,000
Total Community Services	\$13,360
Total Operation of Non-Instructional Services	\$665,495
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	341,471
900 Other Uses of Funds	1,062,063

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,403,534
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	30,000
Total Interfund Transfers - Out	\$30,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,533,534
TOTAL EXPENDITURES	\$20,013,146

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	2,500,000	2,500,000
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	450,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,095,000	\$3,135,000

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		

LEA : 108071003 Bellwood-Antis SD

<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	\$3,095,000	\$3,135,000

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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	12,283,766	11,022,816
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	506,074	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,541,316	2,451,316
0599 Other Noncurrent Liabilities	23,600,000	23,550,000
Total General Fund	\$38,931,156	\$37,524,132
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		

<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	\$38,931,156	\$37,524,132	

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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	\$38,931,156	\$37,524,132

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,936,488
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,936,488
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,036,488