

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 5/26/21

Secretary of the Board - Original Signature Required_____
Date 5/26/21_____
Chief School Administrator - Original Signature Required_____
Date 5/26/21

Bethany Peracchino

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Contact Person

Telephone 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 : Blacklick Valley SD	COUNTY : Cambria	AUN : 108110603
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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	\$13327066
Ending Unassigned Fund Balance	\$1340677
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.05%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

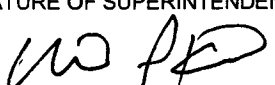
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/27/2021
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DUE DATE: AUGUST 15 2021

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

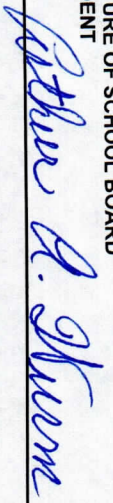
24 PS 6-687(a)(1)

(03/2006)

School District Name : Blacklick Valley SD	County : Cambria	AUN Number : 108110603
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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 4/21/21
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is a reserve account for additional expenses that could be needed over the upcoming year. Some examples are building maintenance issues that could arise and additional technology needed.
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.	Fund Balance will be utilized for future years PSERS payments and expenses resulting from the pandemic after the Federal money has been utilized.

<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		
0850 Unassigned Fund Balance	2,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,118,916	
7000 Revenue from State Sources	8,389,022	
8000 Revenue from Federal Sources	1,659,805	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,167,743</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$14,667,743</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,229,584
6113 Public Utility Realty Taxes	1,628
6114 Payments in Lieu of Current Taxes - State / Local	6,393
6120 Current Per Capita Taxes, Section 679	9,765
6140 Current Act 511 Taxes - Flat Rate Assessments	21,359
6150 Current Act 511 Taxes - Proportional Assessments	429,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,800
6500 Earnings on Investments	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	169,387
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$2,118,916
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,300,000
7271 Special Education funds for School-Aged Pupils	580,000
7311 Pupil Transportation Subsidy	684,898
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,790
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,953
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,699
7340 State Property Tax Reduction Allocation	169,143
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	141,827
7810 State Share of Social Security and Medicare Taxes	203,817
7820 State Share of Retirement Contributions	930,895
REVENUE FROM STATE SOURCES	\$8,389,022
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	447,357
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,800
8517 NCLB, Title IV - 21st Century Schools	27,825
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	95,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	824,823
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	200,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$1,659,805
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,167,743

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,229,584	
Amount of Tax Relief for Homestead Exclusions	<u>\$169,143</u>	
Total Approx. Tax Revenue:	\$1,398,727	
Approx. Tax Levy for Tax Rate Calculation:	\$1,607,253	
	Cambria	Total

2020-21 Data		
a. Assessed Value	\$31,632,600	\$31,632,600
b. Real Estate Mills	50.5800	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$144,770,552	\$144,770,552
d. Assessed Value	\$31,776,450	\$31,776,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$1,599,977	\$1,599,977
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$1,599,977	\$1,599,977
(f Total * g)		
i. Base Mills Subject to Index	50.5800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.50000%	85.50000%
k. Tax Levy Needed	\$1,607,253	\$1,607,253
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	50.5800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,607,253	\$1,607,253
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,438,110
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,229,584
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,229,584	
Amount of Tax Relief for Homestead Exclusions	<u>\$169,143</u>	
Total Approx. Tax Revenue:	\$1,398,727	
Approx. Tax Levy for Tax Rate Calculation:	\$1,607,253	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	52.8561	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,679,579	\$1,679,579
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	\$2,397.00	
Number of Homestead/Farmstead Properties	1397	1397
Median Assessed Value of Homestead Properties		\$10,130

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,229,584
Amount of Tax Relief for Homestead Exclusions	<u>\$169,143</u>
Total Approx. Tax Revenue:	\$1,398,727
Approx. Tax Levy for Tax Rate Calculation:	\$1,607,253
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$169,143	Lowering RE Tax Rate	\$0	\$169,143
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$169,143

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108110603 Blacklick Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/28/2021 8:22:34 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>
Cambria	31,776,450	50.5800	1,607,253			85.50000%	
Totals:	31,776,450		1,607,253	- 169,143 =	1,438,110 X	85.50000% =	1,229,584
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	9,765		
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	14,150	9,765
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	14,300	11,594
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						28,450	21,359
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%	445,650	410,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	20,900	19,000
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						466,550	429,000
Total Act 511, Current Taxes							450,359
Act 511 Tax Limit -->				144,770,552 X	12	1,737,247	
				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>									
	Cambria	50.5800	50.5800	0.00%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

LEA : 108110603 Blacklick Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,879,693
1200 Special Programs - Elementary / Secondary	2,240,158
1300 Vocational Education	357,500
1400 Other Instructional Programs - Elementary / Secondary	211,061
1500 Nonpublic School Programs	23,716
Total Instruction	\$7,712,128
2000 Support Services	
2100 Support Services - Students	573,196
2200 Support Services - Instructional Staff	227,224
2300 Support Services - Administration	866,982
2400 Support Services - Pupil Health	109,270
2500 Support Services - Business	237,288
2600 Operation and Maintenance of Plant Services	999,011
2700 Student Transportation Services	795,000
2800 Support Services - Central	143,400
2900 Other Support Services	2,500
Total Support Services	\$3,953,871
3000 Operation of Non-Instructional Services	
3200 Student Activities	515,784
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$524,784
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	760,000
5200 Interfund Transfers - Out	326,283
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,136,283
Total Estimated Expenditures and Other Financing Uses	\$13,327,066

LEA : 108110603 Blacklick Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,279,406
200 Personnel Services - Employee Benefits	1,705,206
300 Purchased Professional and Technical Services	13,552
400 Purchased Property Services	2,700
500 Other Purchased Services	403,000
600 Supplies	456,329
700 Property	14,200
800 Other Objects	5,300
Total Regular Programs - Elementary / Secondary	\$4,879,693
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	614,564
200 Personnel Services - Employee Benefits	427,297
300 Purchased Professional and Technical Services	620,277
500 Other Purchased Services	564,720
600 Supplies	13,300
Total Special Programs - Elementary / Secondary	\$2,240,158
1300 <u>Vocational Education</u>	
500 Other Purchased Services	357,500
Total Vocational Education	\$357,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	133,292
200 Personnel Services - Employee Benefits	56,769
300 Purchased Professional and Technical Services	20,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$211,061
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	23,716
Total Nonpublic School Programs	\$23,716
Total Instruction	\$7,712,128
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	278,133
200 Personnel Services - Employee Benefits	206,988
300 Purchased Professional and Technical Services	78,890
400 Purchased Property Services	500
500 Other Purchased Services	1,350
600 Supplies	4,750
800 Other Objects	2,585
Total Support Services - Students	\$573,196
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	121,053

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	77,321
500	Other Purchased Services	21,500
600	Supplies	7,350
Total Support Services - Instructional Staff		\$227,224
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	428,143
200	Personnel Services - Employee Benefits	307,389
300	Purchased Professional and Technical Services	41,000
400	Purchased Property Services	3,100
500	Other Purchased Services	56,750
600	Supplies	25,800
800	Other Objects	4,800
Total Support Services - Administration		\$866,982
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	47,820
200	Personnel Services - Employee Benefits	41,950
300	Purchased Professional and Technical Services	12,800
400	Purchased Property Services	2,200
500	Other Purchased Services	500
600	Supplies	3,000
700	Property	1,000
Total Support Services - Pupil Health		\$109,270
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	106,520
200	Personnel Services - Employee Benefits	75,168
300	Purchased Professional and Technical Services	40,500
400	Purchased Property Services	750
500	Other Purchased Services	7,300
600	Supplies	2,350
800	Other Objects	4,700
Total Support Services - Business		\$237,288
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	286,488
200	Personnel Services - Employee Benefits	212,323
300	Purchased Professional and Technical Services	1,000
400	Purchased Property Services	304,000
500	Other Purchased Services	62,000
600	Supplies	108,000
700	Property	25,000
800	Other Objects	200
Total Operation and Maintenance of Plant Services		\$999,011
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	725,000
600	Supplies	70,000
Total Student Transportation Services		\$795,000

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	34,000
500 Other Purchased Services	400
600 Supplies	79,000
700 Property	30,000
Total Support Services - Central	\$143,400
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$3,953,871
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	176,144
200 Personnel Services - Employee Benefits	75,020
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	17,000
500 Other Purchased Services	159,620
600 Supplies	80,000
700 Property	7,000
Total Student Activities	\$515,784
3300 <u>Community Services</u>	
800 Other Objects	9,000
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$524,784
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	760,000
Total Debt Service / Other Expenditures and Financing Uses	\$760,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	326,283
Total Interfund Transfers - Out	\$326,283
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,136,283
TOTAL EXPENDITURES	\$13,327,066

LEA : 108110603 Blacklick Valley SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,500,000	1,340,661
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	2,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	160,000	130,000
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 Cash and Short-Term Investments	\$2,662,000	\$1,472,661

<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		

LEA : 108110603 Blacklick Valley 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	\$2,662,000	\$1,472,661

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

<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		

<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			

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	12,530,000	12,185,000
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		
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	\$12,530,000	\$12,185,000
TOTAL INDEBTEDNESS	\$12,530,000	\$12,185,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,340,677
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,340,677
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,390,677