

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2021



President of the Board - Original Signature Required

6-29-2021

Date



Secretary of the Board - Original Signature Required

6-29-2021

Date



Chief School Administrator - Original Signature Required

6-29-2021

Date

Philip Martell

Contact Person

(412)915-8202

Extn :

Telephone

Extension

martellphilip@b-ssd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blairsville-Saltsburg SD	COUNTY : Indiana	AUN : 128321103
---	---------------------	--------------------

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	\$35698525
Ending Unassigned Fund Balance	\$6658986
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	18.65%

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 6-29-2021
-------------------------------------	-----------------------

DUE DATE: AUGUST 15, 2021

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blairsville-Saltsburg SD	COUNTY : Indiana	AUN : 128321103
---	---------------------	--------------------

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	\$35698525
Ending Unassigned Fund Balance	\$6658986
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	18.65%

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 6-29-2021
--	-------------------

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 : Blairsville-Saltsburg SD	County : Indiana	AUN Number : 128321103
---	----------------------------	----------------------------------

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 5.27.21
---	------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned Funds accounted for in formula

<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	144,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,550,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	108,986
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,658,986</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,107,434
7000 Revenue from State Sources	18,073,295
8000 Revenue from Federal Sources	3,517,796
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$35,698,525</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,357,511</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,784,572
6113 Public Utility Realty Taxes	18,903
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6120 Current Per Capita Taxes, Section 679	25,506
6140 Current Act 511 Taxes - Flat Rate Assessments	55,527
6150 Current Act 511 Taxes - Proportional Assessments	2,137,414
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,297,155
6500 Earnings on Investments	7,500
6700 Revenues from LEA Activities	69,425
6800 Revenues from Intermediary Sources / Pass-Through Funds	563,424
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	112,008
6990 Refunds and Other Miscellaneous Revenue	22,500

REVENUE FROM LOCAL SOURCES \$14,107,434

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,780,851
7112 Basic Education Funding-Social Security	700,000
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	1,625,582
7311 Pupil Transportation Subsidy	1,294,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,395
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	475,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,479
7340 State Property Tax Reduction Allocation	1,133,898
7505 Ready to Learn Block Grant	328,090
7820 State Share of Retirement Contributions	2,500,000

REVENUE FROM STATE SOURCES \$18,073,295

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	367,749
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,558
8517 NCLB, Title IV - 21st Century Schools	373,682
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,200,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,296,807
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES	
8830 Medical Assistance Reimbursements (Access) - Early Intervention	25,000
REVENUE FROM FEDERAL SOURCES	\$3,517,796
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,698,525

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,785,445		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,133,898</u>		
Total Approx. Tax Revenue:	\$10,919,343		
Approx. Tax Levy for Tax Rate Calculation:	\$12,026,707		

	Indiana	Westmoreland	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$627,292,205	\$16,159,270	\$643,451,475
b. Real Estate Mills	15.5628	119.2469	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$471,596,649	\$93,875,556	\$565,472,205
d. Assessed Value	\$626,042,605	\$16,200,360	\$642,242,965
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$9,762,423	\$1,926,943	\$11,689,366
(a * b)			
2021-22 Calculations			
II. g. Percent of Total Market Value	83.39873%	16.60127%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$9,748,783	\$1,940,583	\$11,689,366
(f Total * g)			
i. Base Mills Subject to Index	15.5628	120.0910	
(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	90.00000%	89.00000%	89.83399%
k. Tax Levy Needed	\$10,030,121	\$1,996,586	\$12,026,707
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	16.0200	123.2400	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$10,029,203	\$1,996,532	\$12,025,735
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,891,837
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,784,572
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$9,785,445

Amount of Tax Relief for Homestead Exclusions

\$1,133,898

Total Approx. Tax Revenue:

\$10,919,343

Approx. Tax Levy for Tax Rate Calculation:

\$12,026,707

	Indiana	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.2008	125.0147	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,142,391	\$2,025,283	\$12,167,674
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$19,677.00	\$2,813.00	
Number of Homestead/Farmstead Properties	3025	583	3608
Median Assessed Value of Homestead Properties			\$99,500

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,785,445		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,133,898</u>		
Total Approx. Tax Revenue:	\$10,919,343		
Approx. Tax Levy for Tax Rate Calculation:	\$12,026,707		

	Indiana	Westmoreland		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,133,898	Lowering RE Tax Rate	\$0	\$1,133,898
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,133,898

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>
Indiana	626,042,605	16.0200	10,029,203			90.00000%	
Westmoreland	16,200,360	123.2400	1,996,532			89.00000%	
Totals:	642,242,965		12,025,735	- 1,133,898 =	10,891,837 X	89.83399% =	9,784,572

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		25,506
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	\$5.00	\$0.00	25,527
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
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			55,527
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.750%	0.000%	1,972,414
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	165,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			2,137,414
Total Act 511, Current Taxes			2,192,941
Act 511 Tax Limit -->		565,472,205 X	12
		Market Value	Mills
			6,785,666
			(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>									
	Indiana	15.5628	16.0200	2.94%	Yes	4.1%				
	Westmoreland	120.0910	123.2400	2.63%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6144	Current Act 511 Trailer Taxes					4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,607,546
1200 Special Programs - Elementary / Secondary	4,566,469
1300 Vocational Education	1,373,056
1400 Other Instructional Programs - Elementary / Secondary	290,457
1500 Nonpublic School Programs	3,800
1800 Pre-Kindergarten	387,863
Total Instruction	\$22,229,191
2000 Support Services	
2100 Support Services - Students	1,227,113
2200 Support Services - Instructional Staff	1,792,843
2300 Support Services - Administration	1,312,279
2400 Support Services - Pupil Health	449,304
2500 Support Services - Business	569,605
2600 Operation and Maintenance of Plant Services	2,546,896
2700 Student Transportation Services	1,961,661
2800 Support Services - Central	67,251
Total Support Services	\$9,926,952
3000 Operation of Non-Instructional Services	
3200 Student Activities	732,766
3300 Community Services	455
Total Operation of Non-Instructional Services	\$733,221
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	875
5200 Interfund Transfers - Out	2,808,286
Total Other Expenditures and Financing Uses	\$2,809,161
Total Estimated Expenditures and Other Financing Uses	\$35,698,525

2021-2022 Final General Fund Budget

LEA : 128321103 Blairsville-Saltsburg SD

Printed 7/7/2021 8:19:31 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,171,828
200 Personnel Services - Employee Benefits	4,843,487
300 Purchased Professional and Technical Services	90,800
400 Purchased Property Services	96,939
500 Other Purchased Services	2,339,400
600 Supplies	402,760
700 Property	661,332
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$15,607,546
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,933,294
200 Personnel Services - Employee Benefits	1,377,043
300 Purchased Professional and Technical Services	91,153
500 Other Purchased Services	1,102,472
600 Supplies	62,216
800 Other Objects	291
Total Special Programs - Elementary / Secondary	\$4,566,469
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	528,915
200 Personnel Services - Employee Benefits	304,471
500 Other Purchased Services	500,956
600 Supplies	18,847
700 Property	10,000
800 Other Objects	9,867
Total Vocational Education	\$1,373,056
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	161,500
500 Other Purchased Services	89,242
600 Supplies	39,715
Total Other Instructional Programs - Elementary / Secondary	\$290,457
1500 <u>Nonpublic School Programs</u>	
400 Purchased Property Services	3,500
600 Supplies	300
Total Nonpublic School Programs	\$3,800
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	194,152
200 Personnel Services - Employee Benefits	162,175
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	17,000
600 Supplies	13,536
Total Pre-Kindergarten	\$387,863
Total Instruction	\$22,229,191

2021-2022 Final General Fund Budget

LEA : 128321103 Blairsville-Saltsburg SD

Printed 7/7/2021 8:19:31 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	498,320
200 Personnel Services - Employee Benefits	366,225
300 Purchased Professional and Technical Services	232,728
400 Purchased Property Services	9,058
500 Other Purchased Services	14,444
600 Supplies	94,838
800 Other Objects	11,500
Total Support Services - Students	\$1,227,113
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	380,538
200 Personnel Services - Employee Benefits	282,829
300 Purchased Professional and Technical Services	634,400
400 Purchased Property Services	12,534
500 Other Purchased Services	7,047
600 Supplies	427,084
700 Property	45,743
800 Other Objects	2,668
Total Support Services - Instructional Staff	\$1,792,843
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	555,503
200 Personnel Services - Employee Benefits	456,216
300 Purchased Professional and Technical Services	146,605
400 Purchased Property Services	22,814
500 Other Purchased Services	58,374
600 Supplies	49,027
700 Property	4,100
800 Other Objects	19,640
Total Support Services - Administration	\$1,312,279
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	219,809
200 Personnel Services - Employee Benefits	130,470
300 Purchased Professional and Technical Services	77,020
400 Purchased Property Services	4,052
600 Supplies	11,353
700 Property	6,600
Total Support Services - Pupil Health	\$449,304
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	227,518
200 Personnel Services - Employee Benefits	197,186
300 Purchased Professional and Technical Services	54,786
400 Purchased Property Services	36,899
500 Other Purchased Services	9,523
600 Supplies	29,448

2021-2022 Final General Fund Budget

LEA : 128321103 Blairsville-Saltsburg SD

Printed 7/7/2021 8:19:31 AM

<u>Description</u>	<u>Amount</u>
700 Property	2,599
800 Other Objects	11,646
Total Support Services - Business	\$569,605
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	864,305
200 Personnel Services - Employee Benefits	672,893
300 Purchased Professional and Technical Services	3,875
400 Purchased Property Services	298,538
500 Other Purchased Services	145,629
600 Supplies	538,414
700 Property	23,011
800 Other Objects	231
Total Operation and Maintenance of Plant Services	\$2,546,896
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	21,250
200 Personnel Services - Employee Benefits	14,378
300 Purchased Professional and Technical Services	2,468
400 Purchased Property Services	130
500 Other Purchased Services	1,922,850
600 Supplies	476
800 Other Objects	109
Total Student Transportation Services	\$1,961,661
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	25,487
200 Personnel Services - Employee Benefits	20,737
300 Purchased Professional and Technical Services	21,027
Total Support Services - Central	\$67,251
Total Support Services	\$9,926,952
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	180,089
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	83,250
400 Purchased Property Services	15,000
500 Other Purchased Services	117,600
600 Supplies	254,700
700 Property	4,500
800 Other Objects	57,627
Total Student Activities	\$732,766
3300 <u>Community Services</u>	
600 Supplies	455
Total Community Services	\$455
Total Operation of Non-Instructional Services	\$733,221

<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	875
Total Debt Service / Other Expenditures and Financing Uses	\$875
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,808,286
Total Interfund Transfers - Out	\$2,808,286
Total Other Expenditures and Financing Uses	\$2,809,161
TOTAL EXPENDITURES	\$35,698,525

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	8,065,228	8,065,228
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,662,932	2,662,932
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	508,237	508,237
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	\$11,236,397	\$11,236,397

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 **\$11,236,397** **\$11,236,397**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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

<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

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		

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	700,000	700,000
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	\$700,000	\$700,000
TOTAL INDEBTEDNESS	\$700,000	\$700,000

Account Description	Amounts
0810 Nonspendable Fund Balance	144,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,658,986
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,658,986

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,802,986
--	--------------------