

*"PROPOSED"*

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2021

*[Signature]*  
President of the Board - Original Signature Required

*5/20/2021*  
Date

*[Signature]*  
Secretary of the Board - Original Signature Required

*5-20-2021*  
Date

*[Signature]*  
Chief School Administrator - Original Signature Required

*5-20-2021*  
Date

Julie Keener

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Contact Person

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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 : Carmichaels Area SD	COUNTY : Greene	AUN : 101301303
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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%

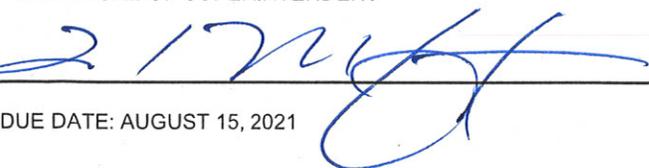
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021 )? Yes   
No

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

Total Budgeted Expenditures	\$18504341
Ending Unassigned Fund Balance	\$3958336
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	21.39%

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 5-20-21
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DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Carrichaels Area SD	<b>County :</b> Greene	<b>AUN Number :</b> 101301303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-20-2021
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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>
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: \$9,800.26 C x 2%: \$8,609.94</p>	<p>The amount used for the Assessed Value Exclusion is the Revised Value after reallocating the balance of the parcels that fell below the Dollar Value of Inital Assessed Value Exclusion.</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>The fund balance will be used if necessary for emergencies and unexpected expenditures that arise, such as special education expenditures.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	2,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,293,556
7000 Revenue from State Sources	11,724,621
8000 Revenue from Federal Sources	444,500
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,462,677</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$22,462,677</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,742,966
6113 Public Utility Realty Taxes	4,700
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	719,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	9,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	251,340
6910 Rentals	15,300
6920 Contributions and Donations from Private Sources	44,000
6940 Tuition from Patrons	1,250
6990 Refunds and Other Miscellaneous Revenue	65,000

**REVENUE FROM LOCAL SOURCES \$5,293,556**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,218,411
7112 Basic Education Funding-Social Security	333,450
7240 Driver Education - Student	250
7271 Special Education funds for School-Aged Pupils	890,000
7311 Pupil Transportation Subsidy	530,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	453,796
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,500
7340 State Property Tax Reduction Allocation	430,497
7505 Ready to Learn Block Grant	234,124
7820 State Share of Retirement Contributions	1,616,093

**REVENUE FROM STATE SOURCES \$11,724,621**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,000
8519 NCLB, Title VI - Flexibility and Accountability	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	12,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,500

**REVENUE FROM FEDERAL SOURCES \$444,500**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 17,462,677**

Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,742,966</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$430,497</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$4,173,463</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,683,867</b>	
	<b>Greene</b>	<b>Total</b>

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<b>2020-21 Data</b>		
a. Assessed Value	\$177,456,304	\$177,456,304
b. Real Estate Mills	26.0000	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$257,167,517	\$257,167,517
d. Assessed Value	\$180,148,719	\$180,148,719
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$4,613,864	\$4,613,864
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$4,613,864	\$4,613,864
(f Total * g)		
i. Base Mills Subject to Index	26.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$4,683,867	\$4,683,867
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>26.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,683,867	\$4,683,867
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,253,370
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,742,966
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,742,966

Amount of Tax Relief for Homestead Exclusions

\$430,497

Total Approx. Tax Revenue:

\$4,173,463

Approx. Tax Levy for Tax Rate Calculation:

\$4,683,867

Greene

Total

**Index Maximums**

p. Maximum Mills Based On Index  
(i \* (1 + Index))

27.1700

q. Mills In Excess of Index  
(if l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index  
(p / 1000 \* d)

\$4,894,641

\$4,894,641

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**

Assessed Value Exclusion per Homestead

\$9,382.00

V.

Number of Homestead/Farmstead Properties

1805

1805

Median Assessed Value of Homestead Properties

\$47,480

Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,742,966</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$430,497</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$4,173,463</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,683,867</b>		
	<b>Greene</b>	<b>Total</b>	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$430,497	Lowering RE Tax Rate	\$430,497
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$430,497</b>

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>
Greene	180,148,719	26.0000	4,683,867			88.00000%	
<b>Totals:</b>	<b>180,148,719</b>		<b>4,683,867</b>	430,497 =	4,253,370 X	88.00000% =	3,742,966

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,000
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 13,000 13,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	634,000	634,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	85,000	85,000
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 719,000 719,000**

**Total Act 511, Current Taxes 732,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>257,167,517 X</b>	<b>12</b>	<b>3,086,010</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Greene	26.0000	26.0000	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,208,214
1200 Special Programs - Elementary / Secondary	3,002,985
1300 Vocational Education	728,644
1400 Other Instructional Programs - Elementary / Secondary	129,511
1800 Pre-Kindergarten	116,174
<b>Total Instruction</b>	<b>\$11,185,528</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	203,366
2200 Support Services - Instructional Staff	428,890
2300 Support Services - Administration	1,276,254
2400 Support Services - Pupil Health	85,993
2500 Support Services - Business	358,271
2600 Operation and Maintenance of Plant Services	1,737,204
2700 Student Transportation Services	1,047,015
2800 Support Services - Central	193,031
2900 Other Support Services	6,270
<b>Total Support Services</b>	<b>\$5,336,294</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	558,457
3300 Community Services	54,401
3400 Scholarships and Awards	40,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$652,858</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,328,061
5200 Interfund Transfers - Out	1,600
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,329,661</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,504,341</b>

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,763,142
200 Personnel Services - Employee Benefits	2,709,596
300 Purchased Professional and Technical Services	23,260
400 Purchased Property Services	12,913
500 Other Purchased Services	397,402
600 Supplies	206,466
700 Property	95,000
800 Other Objects	435
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,208,214</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	961,225
200 Personnel Services - Employee Benefits	615,443
300 Purchased Professional and Technical Services	952,150
400 Purchased Property Services	10,300
500 Other Purchased Services	447,642
600 Supplies	15,840
800 Other Objects	385
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,002,985</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	74,984
200 Personnel Services - Employee Benefits	53,154
300 Purchased Professional and Technical Services	6,700
500 Other Purchased Services	590,200
600 Supplies	3,606
<b>Total Vocational Education</b>	<b>\$728,644</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,001
200 Personnel Services - Employee Benefits	2,510
300 Purchased Professional and Technical Services	44,000
500 Other Purchased Services	80,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$129,511</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	71,790
200 Personnel Services - Employee Benefits	43,942
600 Supplies	442
<b>Total Pre-Kindergarten</b>	<b>\$116,174</b>
<b>Total Instruction</b>	<b>\$11,185,528</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	111,208
200 Personnel Services - Employee Benefits	78,642
300 Purchased Professional and Technical Services	3,200

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,349
600 Supplies	8,072
800 Other Objects	895
<b>Total Support Services - Students</b>	<b>\$203,366</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	208,255
200 Personnel Services - Employee Benefits	153,365
300 Purchased Professional and Technical Services	28,795
400 Purchased Property Services	4,960
500 Other Purchased Services	1,740
600 Supplies	26,975
700 Property	4,000
800 Other Objects	800
<b>Total Support Services - Instructional Staff</b>	<b>\$428,890</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	630,584
200 Personnel Services - Employee Benefits	459,092
300 Purchased Professional and Technical Services	90,828
400 Purchased Property Services	215
500 Other Purchased Services	14,350
600 Supplies	67,480
800 Other Objects	13,705
<b>Total Support Services - Administration</b>	<b>\$1,276,254</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	57,108
200 Personnel Services - Employee Benefits	22,226
300 Purchased Professional and Technical Services	1,550
500 Other Purchased Services	140
600 Supplies	4,969
<b>Total Support Services - Pupil Health</b>	<b>\$85,993</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	194,730
200 Personnel Services - Employee Benefits	122,091
300 Purchased Professional and Technical Services	3,300
500 Other Purchased Services	5,400
600 Supplies	32,000
800 Other Objects	750
<b>Total Support Services - Business</b>	<b>\$358,271</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	774,549
200 Personnel Services - Employee Benefits	503,572
400 Purchased Property Services	109,050
500 Other Purchased Services	74,350
600 Supplies	275,318
800 Other Objects	365

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,737,204</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	46,123
200 Personnel Services - Employee Benefits	31,392
400 Purchased Property Services	9,000
500 Other Purchased Services	940,500
600 Supplies	20,000
<b>Total Student Transportation Services</b>	<b>\$1,047,015</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	106,529
200 Personnel Services - Employee Benefits	71,502
400 Purchased Property Services	10,000
600 Supplies	5,000
<b>Total Support Services - Central</b>	<b>\$193,031</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,270
<b>Total Other Support Services</b>	<b>\$6,270</b>
<b>Total Support Services</b>	<b>\$5,336,294</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	257,101
200 Personnel Services - Employee Benefits	128,806
300 Purchased Professional and Technical Services	28,900
400 Purchased Property Services	21,500
500 Other Purchased Services	33,000
600 Supplies	81,150
800 Other Objects	8,000
<b>Total Student Activities</b>	<b>\$558,457</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	29,913
200 Personnel Services - Employee Benefits	24,488
<b>Total Community Services</b>	<b>\$54,401</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	40,000
<b>Total Scholarships and Awards</b>	<b>\$40,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$652,858</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	708,061
900 Other Uses of Funds	620,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,328,061</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,600
<b>Total Interfund Transfers - Out</b>	<b>\$1,600</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,329,661</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,504,341</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	5,000,000	5,000,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	1,750,000	2,000,000
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		

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$1,750,000</b>	<b>\$2,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,750,000</b>	<b>\$7,000,000</b>

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	21,969,885	21,500,000
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		

<b>Total General Fund</b>	<b>\$21,969,885</b>	<b>\$21,500,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

## 2021-2022 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$21,969,885</b>	<b>\$21,500,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$21,969,885</b>	<b>\$21,500,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,958,336
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,958,336</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,958,336</b>
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