

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 6/28/2021

Secretary of the Board - Original Signature Required_____
Date 6/28/2021

Chief School Administrator - Original Signature Required_____
Date 6/29/21

LESLEY A Stricker

Contact Person

(717)336-1405

Extn : _____

Telephone_____
Extension

lstricker@cocalico.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cocalico SD	COUNTY : Lancaster	AUN : 113361303
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

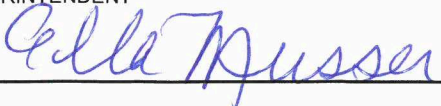
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$69380576
Ending Unassigned Fund Balance	\$163789
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.23%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/29/21
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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 : Cocalico SD	County : Lancaster	AUN Number : 113361303
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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 <i>MAY 24, 2021</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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<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.	Budgetary reserves will be used for expenses for Charter Schools, Online Learning and transportation cost due to unknown parent choices because of COVID.
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 needed to pay expenses before real estate revenue come into the district.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds were made for future retirement severance benefits, increasing PSERS employer contribution costs, increasing healthcare costs, future operating deficits and future technology costs.

<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	11,820,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,526,732	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$17,346,732</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,484,236	
7000 Revenue from State Sources	16,846,076	
8000 Revenue from Federal Sources	2,964,493	
9000 Other Financing Sources	394,800	
Total Estimated Revenues And Other Financing Sources		<u>\$59,689,605</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$77,036,337</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	34,422,264
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	33,994
6114 Payments in Lieu of Current Taxes - State / Local	478
6150 Current Act 511 Taxes - Proportional Assessments	3,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	12,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	790,000
6910 Rentals	11,000
6920 Contributions and Donations from Private Sources	86,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	48,000
REVENUE FROM LOCAL SOURCES	\$39,484,236
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,648,211
7112 Basic Education Funding-Social Security	885,000
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,870,754
7311 Pupil Transportation Subsidy	865,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,605
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,109,546
7505 Ready to Learn Block Grant	400,960
7820 State Share of Retirement Contributions	3,900,000
REVENUE FROM STATE SOURCES	\$16,846,076
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	515,624
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	123,966
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,650
8517 NCLB, Title IV - 21st Century Schools	26,718
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	62,711
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,312,740

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	855,084
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,964,493
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	394,800
OTHER FINANCING SOURCES	\$394,800
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	59,689,605

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$34,422,350		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,109,546</u>		
Total Approx. Tax Revenue:	\$35,531,896		
Approx. Tax Levy for Tax Rate Calculation:	\$36,965,854		

	Berks	Lancaster	Total
2020-21 Data			
a. Assessed Value	\$424,900	\$1,914,029,800	\$1,914,454,700
b. Real Estate Mills	17.7247	18.8239	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$364,187	\$1,768,383,842	\$1,768,748,029
d. Assessed Value	\$424,900	\$1,947,841,700	\$1,948,266,600
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$7,531	\$36,029,506	\$36,037,037
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	0.02059%	99.97941%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$7,420	\$36,029,617	\$36,037,037
(f Total * g)			
i. Base Mills Subject to Index	17.7247	18.8239	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	96.00000%	96.00082%
k. Tax Levy Needed	\$7,611	\$36,958,243	\$36,965,854
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	17.9124	18.9739	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$7,611	\$36,958,154	\$36,965,765
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$35,856,219
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$34,422,264
(n * Est. Pct. Collection)			

Act 1 Index (current):	3.6%		
Calculation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$34,422,350		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,109,546</u>		
Total Approx. Tax Revenue:	\$35,531,896		
Approx. Tax Levy for Tax Rate Calculation:	\$36,965,854		

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.3627	19.5015	
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)	\$7,802	\$37,985,835	\$37,993,637
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	\$10,280.00	\$9,705.00	
Number of Homestead/Farmstead Properties	3	6047	6050
Median Assessed Value of Homestead Properties			\$177,700

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$34,422,350		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,109,546</u>		
Total Approx. Tax Revenue:	\$35,531,896		
Approx. Tax Levy for Tax Rate Calculation:	\$36,965,854		

	Berks	Lancaster		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,109,546	Lowering RE Tax Rate	\$0	\$1,109,546
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,109,546

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Berks	424,900	17.9124	7,611				100.00000%		
Lancaster	1,947,841,700	18.9739	36,958,154				96.00000%		
Totals:	1,948,266,600		36,965,765	-	1,109,546	=	35,856,219	X	96.00082% = 34,422,264
				<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>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						0	0		
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%	2,900,000	2,900,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	475,000	475,000		
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						3,375,000	3,375,000		
Total Act 511, Current Taxes							3,375,000		
Act 511 Tax Limit -->					1,768,748,029	X	12	21,224,976	
					Market Value		Mills	(511 Limit)	

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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>									
	Berks	17.7247	17.9124	1.06%	Yes	3.6%				
	Lancaster	18.8239	18.9739	0.80%	Yes	3.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,302,857
1200 Special Programs - Elementary / Secondary	9,906,200
1300 Vocational Education	1,170,000
1400 Other Instructional Programs - Elementary / Secondary	296,635
Total Instruction	\$40,675,692
2000 Support Services	
2100 Support Services - Students	2,461,579
2200 Support Services - Instructional Staff	2,714,489
2300 Support Services - Administration	4,376,985
2400 Support Services - Pupil Health	688,524
2500 Support Services - Business	830,064
2600 Operation and Maintenance of Plant Services	4,730,806
2700 Student Transportation Services	2,826,176
2800 Support Services - Central	1,678,511
2900 Other Support Services	33,000
Total Support Services	\$20,340,134
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,315,991
3300 Community Services	29,319
Total Operation of Non-Instructional Services	\$1,345,310
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,407,156
5900 Budgetary Reserve	1,612,284
Total Other Expenditures and Financing Uses	\$7,019,440
Total Estimated Expenditures and Other Financing Uses	\$69,380,576

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,533,203
200 Personnel Services - Employee Benefits	10,247,795
300 Purchased Professional and Technical Services	542,844
400 Purchased Property Services	247,855
500 Other Purchased Services	843,350
600 Supplies	1,039,515
700 Property	840,450
800 Other Objects	7,845
Total Regular Programs - Elementary / Secondary	\$29,302,857
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,389,529
200 Personnel Services - Employee Benefits	2,196,274
300 Purchased Professional and Technical Services	2,858,888
400 Purchased Property Services	200
500 Other Purchased Services	1,395,425
600 Supplies	59,884
800 Other Objects	6,000
Total Special Programs - Elementary / Secondary	\$9,906,200
1300 <u>Vocational Education</u>	
400 Purchased Property Services	70,000
500 Other Purchased Services	1,100,000
Total Vocational Education	\$1,170,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	116,449
200 Personnel Services - Employee Benefits	50,490
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	103,496
600 Supplies	1,200
Total Other Instructional Programs - Elementary / Secondary	\$296,635
Total Instruction	\$40,675,692
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,362,996
200 Personnel Services - Employee Benefits	909,639
300 Purchased Professional and Technical Services	128,553
400 Purchased Property Services	6,950
500 Other Purchased Services	5,250
600 Supplies	43,866
800 Other Objects	4,325
Total Support Services - Students	\$2,461,579
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,266,004

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,160,871
300 Purchased Professional and Technical Services	132,021
400 Purchased Property Services	17,778
500 Other Purchased Services	12,950
600 Supplies	115,850
700 Property	6,600
800 Other Objects	2,415
Total Support Services - Instructional Staff	\$2,714,489
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,169,088
200 Personnel Services - Employee Benefits	1,847,281
300 Purchased Professional and Technical Services	193,500
400 Purchased Property Services	10,000
500 Other Purchased Services	23,415
600 Supplies	78,151
700 Property	27,700
800 Other Objects	27,850
Total Support Services - Administration	\$4,376,985
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	373,427
200 Personnel Services - Employee Benefits	292,682
300 Purchased Professional and Technical Services	8,064
400 Purchased Property Services	5,000
500 Other Purchased Services	500
600 Supplies	8,716
800 Other Objects	135
Total Support Services - Pupil Health	\$688,524
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	386,687
200 Personnel Services - Employee Benefits	273,382
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	25,000
500 Other Purchased Services	51,000
600 Supplies	17,195
800 Other Objects	40,800
Total Support Services - Business	\$830,064
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,312,873
200 Personnel Services - Employee Benefits	1,280,364
300 Purchased Professional and Technical Services	115,750
400 Purchased Property Services	432,604
500 Other Purchased Services	278,050
600 Supplies	1,294,890
700 Property	12,000
800 Other Objects	4,275

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Description	Amount
Total Operation and Maintenance of Plant Services	\$4,730,806
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	64,203
200 Personnel Services - Employee Benefits	51,044
400 Purchased Property Services	9,550
500 Other Purchased Services	2,690,139
600 Supplies	10,965
800 Other Objects	275
Total Student Transportation Services	\$2,826,176
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	714,379
200 Personnel Services - Employee Benefits	548,040
300 Purchased Professional and Technical Services	171,497
500 Other Purchased Services	71,000
600 Supplies	161,480
700 Property	9,650
800 Other Objects	2,465
Total Support Services - Central	\$1,678,511
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,000
Total Other Support Services	\$33,000
Total Support Services	\$20,340,134
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	613,781
200 Personnel Services - Employee Benefits	291,151
300 Purchased Professional and Technical Services	149,999
400 Purchased Property Services	10,950
500 Other Purchased Services	138,475
600 Supplies	87,335
700 Property	2,625
800 Other Objects	21,675
Total Student Activities	\$1,315,991
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	13,000
200 Personnel Services - Employee Benefits	5,662
500 Other Purchased Services	5,100
600 Supplies	5,557
Total Community Services	\$29,319
Total Operation of Non-Instructional Services	\$1,345,310
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	41,644

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,365,512
Total Debt Service / Other Expenditures and Financing Uses	\$5,407,156
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,612,284
Total Budgetary Reserve	\$1,612,284
Total Other Expenditures and Financing Uses	\$7,019,440
TOTAL EXPENDITURES	\$69,380,576

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Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	5,526,732	163,789
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	18,375,947	4,947,402
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	264,612	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	281,000	250,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	34,000	30,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,482,291	\$5,641,191

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$24,482,291	\$5,641,191

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	905,204	925,348
0540 Accumulated Compensated Absences	437,868	525,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,850,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,043,072	\$8,300,348
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$8,043,072	\$8,300,348	

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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	\$8,043,072	\$8,300,348

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,100,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	555,761
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,655,761
5900 Budgetary Reserve	1,612,284
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,268,045