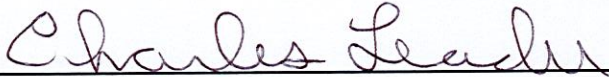


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

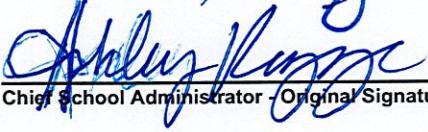
Date of Adoption of the General Fund Budget: 06/17/2021



President of the Board - Original Signature Required

6/17/2021
Date

Secretary of the Board - Original Signature Required

6/17/2021
Date

Chief School Administrator - Original Signature Required

6/17/2021
Date

Keith D Ramsey

Contact Person

(717)629-3786

Extn :

Telephone

Extension

kramsey@columbiabsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Columbia Borough SD	COUNTY : Lancaster	AUN : 113361503
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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 ☒

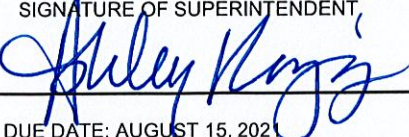
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$31981922
Ending Unassigned Fund Balance	\$2198000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.87%

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 6/17/2021
---	-------------------

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 : Columbia Borough SD	County : Lancaster	AUN Number : 113361503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/6/2021
---	-------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$9,660.00 Function 2900, Object 200: \$0.00 . Provide a justification.	This amount represents the payment to retirees per the Act 93 agreement for health care which is paid through payroll but is not taxable for employer taxes and benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount is for unbudgeted expenditures that may occur during the 2021-22 school year to ensure that the total budgeted amount is not exceeded.
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.	The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total amount committed at the end of the fiscal year to help offset future employer obligations for PSERS due to rate increases and to balance future budgets.

ITEM	AMOUNTS	
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	2,300,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,198,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,498,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,022,618	
7000 Revenue from State Sources	13,687,660	
8000 Revenue from Federal Sources	5,317,662	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$31,027,940</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$35,525,940</u>

LEA : 113361503 Columbia Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,870,000
6112 Interim Real Estate Taxes	158
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,065,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,104
6500 Earnings on Investments	18,141
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	484,715
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$12,022,618
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,404,300
7112 Basic Education Funding-Social Security	460,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,565,569
7311 Pupil Transportation Subsidy	260,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	759,252
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	635,970
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	295,569
7820 State Share of Retirement Contributions	2,230,000
REVENUE FROM STATE SOURCES	\$13,687,660
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	720,862
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	79,247
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,387,888
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,079,665
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$5,317,662
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,027,940

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,870,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$635,970</u>	
Total Approx. Tax Revenue:	\$10,505,970	
Approx. Tax Levy for Tax Rate Calculation:	\$11,318,675	
	Lancaster	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$427,110,000	\$427,110,000
b. Real Estate Mills	26.4600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$356,301,169	\$356,301,169
d. Assessed Value	\$427,765,500	\$427,765,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$11,301,331	\$11,301,331
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$11,301,331	\$11,301,331
(f Total * g)		
i. Base Mills Subject to Index	26.4600	
(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	92.39233%	92.39233%
k. Tax Levy Needed	\$11,318,675	\$11,318,675
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	26.4600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,318,675	\$11,318,675
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,682,705
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,870,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,870,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$635,970</u>	
Total Approx. Tax Revenue:	\$10,505,970	
Approx. Tax Levy for Tax Rate Calculation:	\$11,318,675	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.6507	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,828,016	\$11,828,016
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	\$12,263.00	
Number of Homestead/Farmstead Properties	1960	1960
Median Assessed Value of Homestead Properties		\$90,800

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,870,000
Amount of Tax Relief for Homestead Exclusions	<u>\$635,970</u>
Total Approx. Tax Revenue:	\$10,505,970
Approx. Tax Levy for Tax Rate Calculation:	\$11,318,675
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$635,970	Lowering RE Tax Rate	\$0	\$635,970
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$635,970

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113361503 Columbia Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/22/2021 10:53:03 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	<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>
Lancaster	427,765,500	26.4600	11,318,675			92.39233%	
Totals:	427,765,500		11,318,675	- 635,970 =	10,682,705 X	92.39233% =	9,870,000
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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			\$5.00	\$0.00	15,000	15,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$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						15,000	15,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	935,000	935,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	130,000	130,000
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						1,065,000	1,065,000
Total Act 511, Current Taxes							1,080,000
Act 511 Tax Limit -->				356,301,169 X	12	4,275,614	
				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> Lancaster	26.4600	26.4600	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	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 : 113361503 Columbia Borough SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,624,923
1200 Special Programs - Elementary / Secondary	5,979,096
1300 Vocational Education	447,500
1400 Other Instructional Programs - Elementary / Secondary	323,704
1500 Nonpublic School Programs	69,936
Total Instruction	\$17,445,159
2000 Support Services	
2100 Support Services - Students	1,014,391
2200 Support Services - Instructional Staff	892,944
2300 Support Services - Administration	1,399,589
2400 Support Services - Pupil Health	447,008
2500 Support Services - Business	249,565
2600 Operation and Maintenance of Plant Services	1,655,016
2700 Student Transportation Services	606,450
2800 Support Services - Central	497,406
2900 Other Support Services	14,860
Total Support Services	\$6,777,229
3000 Operation of Non-Instructional Services	
3200 Student Activities	349,457
3300 Community Services	24,069
Total Operation of Non-Instructional Services	\$373,526
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,630,455
5900 Budgetary Reserve	4,755,553
Total Other Expenditures and Financing Uses	\$7,386,008
Total Estimated Expenditures and Other Financing Uses	\$31,981,922

LEA : 113361503 Columbia Borough SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,119,857
200 Personnel Services - Employee Benefits	4,024,477
300 Purchased Professional and Technical Services	614,377
400 Purchased Property Services	58,834
500 Other Purchased Services	435,602
600 Supplies	370,831
800 Other Objects	945
Total Regular Programs - Elementary / Secondary	\$10,624,923
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,650,066
200 Personnel Services - Employee Benefits	801,245
300 Purchased Professional and Technical Services	2,203,900
400 Purchased Property Services	3,100
500 Other Purchased Services	1,294,550
600 Supplies	26,135
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$5,979,096
1300 <u>Vocational Education</u>	
500 Other Purchased Services	447,500
Total Vocational Education	\$447,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,312
200 Personnel Services - Employee Benefits	9,546
300 Purchased Professional and Technical Services	25,446
500 Other Purchased Services	260,300
600 Supplies	7,100
Total Other Instructional Programs - Elementary / Secondary	\$323,704
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	69,936
Total Nonpublic School Programs	\$69,936
Total Instruction	\$17,445,159
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	542,060
200 Personnel Services - Employee Benefits	353,311
300 Purchased Professional and Technical Services	82,900
500 Other Purchased Services	6,480
600 Supplies	27,250
800 Other Objects	2,390
Total Support Services - Students	\$1,014,391
2200 <u>Support Services - Instructional Staff</u>	

LEA : 113361503 Columbia Borough SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	476,041
200 Personnel Services - Employee Benefits	360,864
300 Purchased Professional and Technical Services	21,472
500 Other Purchased Services	13,035
600 Supplies	19,372
800 Other Objects	2,160
Total Support Services - Instructional Staff	\$892,944
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	822,404
200 Personnel Services - Employee Benefits	380,173
300 Purchased Professional and Technical Services	125,500
400 Purchased Property Services	2,728
500 Other Purchased Services	25,863
600 Supplies	33,453
800 Other Objects	9,468
Total Support Services - Administration	\$1,399,589
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	143,643
200 Personnel Services - Employee Benefits	129,235
300 Purchased Professional and Technical Services	172,130
600 Supplies	2,000
Total Support Services - Pupil Health	\$447,008
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	52,260
200 Personnel Services - Employee Benefits	35,066
300 Purchased Professional and Technical Services	121,429
500 Other Purchased Services	3,740
600 Supplies	33,750
800 Other Objects	3,320
Total Support Services - Business	\$249,565
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	340,892
200 Personnel Services - Employee Benefits	218,173
300 Purchased Professional and Technical Services	63,300
400 Purchased Property Services	522,829
500 Other Purchased Services	105,075
600 Supplies	401,522
800 Other Objects	3,225
Total Operation and Maintenance of Plant Services	\$1,655,016
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	606,450
Total Student Transportation Services	\$606,450
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	81,203

LEA : 113361503 Columbia Borough SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	28,246
300 Purchased Professional and Technical Services	252,361
500 Other Purchased Services	85,925
600 Supplies	49,671
Total Support Services - Central	\$497,406
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	9,660
500 Other Purchased Services	5,200
Total Other Support Services	\$14,860
Total Support Services	\$6,777,229
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	149,184
200 Personnel Services - Employee Benefits	19,247
300 Purchased Professional and Technical Services	68,900
400 Purchased Property Services	13,150
500 Other Purchased Services	47,459
600 Supplies	37,510
800 Other Objects	14,007
Total Student Activities	\$349,457
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	16,619
600 Supplies	7,450
Total Community Services	\$24,069
Total Operation of Non-Instructional Services	\$373,526
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	465,455
900 Other Uses of Funds	2,165,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,630,455
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,755,553
Total Budgetary Reserve	\$4,755,553
Total Other Expenditures and Financing Uses	\$7,386,008
TOTAL EXPENDITURES	\$31,981,922

LEA : 113361503 Columbia Borough SD

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	8,200,000	8,200,000
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	1,500,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,000,000	3,000,000
Private Purpose Trust Fund	130,000	130,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	26,000	26,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,356,000	\$13,356,000

Long-Term Investments

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

LEA : 113361503 Columbia Borough SD

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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	\$13,356,000	\$13,356,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	15,004,075	12,376,350
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	150,000	170,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,775,000	3,575,000
0599 Other Noncurrent Liabilities	26,770,000	26,670,000
Total General Fund	\$45,699,075	\$42,791,350
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		

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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)	40,000	43,000
0599 Other Noncurrent Liabilities	900,000	930,000
Total Food Service / Cafeteria Operations Fund	\$940,000	\$973,000
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	\$46,639,075	\$43,764,350	

<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	\$46,639,075	\$43,764,350

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,346,018
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,198,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,544,018
5900 Budgetary Reserve	4,755,553
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,299,571