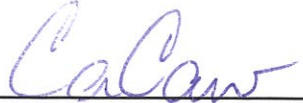


# FINAL GENERAL FUND BUDGET

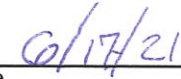
Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2021



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Date



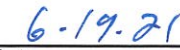
\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required



\_\_\_\_\_  
Date

Bill Fendya

\_\_\_\_\_  
Contact Person

(814)273-1033

Extn :

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

williamfendya@generalmcclane.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : General McLane SD	COUNTY : Erie	AUN : 105253903
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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%

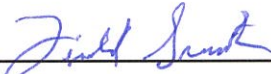
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021 )?      Yes       No

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

Total Budgeted Expenditures	\$38155722
Ending Unassigned Fund Balance	\$236424
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.61%

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 6/29/21
--	-----------------

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)

<b>School District Name :</b> General McLane SD	<b>County :</b> Erie	<b>AUN Number :</b> 105253903
--	-------------------------	----------------------------------

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> 6/17/21
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency for unexpected expenses
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.	Contingency for unexpected expenses
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 amounts for estimated encumbrances, PSERS, OPEB and uncompensated absence expenses.

<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	227,031
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,768,654
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,373,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,141,654</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	14,786,593
7000 Revenue from State Sources	17,701,209
8000 Revenue from Federal Sources	1,875,344
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$34,363,146</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$46,504,800</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	11,479,005
6112 Interim Real Estate Taxes	17,665
6113 Public Utility Realty Taxes	13,000
6114 Payments in Lieu of Current Taxes - State / Local	32,215
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	46,890
6800 Revenues from Intermediary Sources / Pass-Through Funds	423,429
6910 Rentals	60,000
6940 Tuition from Patrons	105,000
6960 Services Provided Other Local Governmental Units / LEAs	220,389
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,786,593</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,730,653
7112 Basic Education Funding-Social Security	618,925
7271 Special Education funds for School-Aged Pupils	1,529,952
7311 Pupil Transportation Subsidy	766,720
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,500
7340 State Property Tax Reduction Allocation	519,219
7505 Ready to Learn Block Grant	329,440
7820 State Share of Retirement Contributions	3,165,800
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,701,209</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	324,761
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,336
8517 NCLB, Title IV - 21st Century Schools	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,107,423
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	349,824
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,875,344</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>34,363,146</b>

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,479,005</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$519,219</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,998,224</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,704,999</b>	

	Erie	Total
<hr/>		
<b>2020-21 Data</b>		
a. Assessed Value	\$959,592,069	\$959,592,069
b. Real Estate Mills	12.9800	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$952,031,320	\$952,031,320
d. Assessed Value	\$959,592,069	\$959,592,069
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$12,455,505	\$12,455,505
(a * b)		
<b>2021-22 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$12,455,505	\$12,455,505
(f Total * g)		
i. Base Mills Subject to Index	12.9800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.20000%	94.20000%
k. Tax Levy Needed	\$12,704,999	\$12,704,999
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>13.2400</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$12,704,999	\$12,704,999
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,185,780
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,479,005
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,479,005</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$519,219</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,998,224</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,704,999</b>	
	<b>Erie</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	13.4992	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,953,725	\$12,953,725
<b>IV.</b> 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

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,085.00	
Number of Homestead/Farmstead Properties	3910	3910
Median Assessed Value of Homestead Properties		\$145,300

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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,479,005</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$519,219</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$11,998,224</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,704,999</b>
	<b>Erie</b>
	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$519,219	Lowering RE Tax Rate	\$0	\$519,219
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$519,219</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>
Erie	959,592,069	13.2400	12,704,999			94.20000%	
<b>Totals:</b>	<b>959,592,069</b>		<b>12,704,999</b>	519,219 =	12,185,780 X	94.20000% =	11,479,005

	<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	34,000
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 34,000 34,000**

	<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%	1,700,000	1,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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 1,950,000 1,950,000**

**Total Act 511, Current Taxes 1,984,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>952,031,320 X</b>	<b>12</b>	<b>11,424,376</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>									
	Erie	12.9800	13.2400	2.01%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,186,928
1200 Special Programs - Elementary / Secondary	4,862,410
1300 Vocational Education	1,275,538
1400 Other Instructional Programs - Elementary / Secondary	544,864
1600 Adult Education Programs	3,000
<b>Total Instruction</b>	<b>\$21,872,740</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,349,136
2200 Support Services - Instructional Staff	1,571,034
2300 Support Services - Administration	2,260,897
2400 Support Services - Pupil Health	427,169
2500 Support Services - Business	444,598
2600 Operation and Maintenance of Plant Services	3,289,130
2700 Student Transportation Services	2,508,095
2800 Support Services - Central	119,593
2900 Other Support Services	52,000
<b>Total Support Services</b>	<b>\$12,021,652</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,093,907
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,093,907</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	3,017,423
5900 Budgetary Reserve	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,167,423</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,155,722</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	7,999,712
200 Personnel Services - Employee Benefits	5,846,862
300 Purchased Professional and Technical Services	132,263
500 Other Purchased Services	536,200
600 Supplies	613,017
700 Property	58,624
800 Other Objects	250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,186,928</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,988,306
200 Personnel Services - Employee Benefits	1,381,457
300 Purchased Professional and Technical Services	1,097,769
500 Other Purchased Services	394,250
600 Supplies	628
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,862,410</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	528,648
200 Personnel Services - Employee Benefits	340,153
500 Other Purchased Services	379,542
600 Supplies	23,580
700 Property	3,615
<b>Total Vocational Education</b>	<b>\$1,275,538</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,692
200 Personnel Services - Employee Benefits	4,186
300 Purchased Professional and Technical Services	494,986
500 Other Purchased Services	36,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$544,864</b>
<b>1600 <u>Adult Education Programs</u></b>	
300 Purchased Professional and Technical Services	3,000
<b>Total Adult Education Programs</b>	<b>\$3,000</b>
<b>Total Instruction</b>	<b>\$21,872,740</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	742,328
200 Personnel Services - Employee Benefits	565,531
500 Other Purchased Services	4,000
600 Supplies	35,777
800 Other Objects	1,500
<b>Total Support Services - Students</b>	<b>\$1,349,136</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	659,766
200 Personnel Services - Employee Benefits	580,611
300 Purchased Professional and Technical Services	10,849
400 Purchased Property Services	50,500
500 Other Purchased Services	43,140
600 Supplies	224,003
700 Property	650
800 Other Objects	1,515
<b>Total Support Services - Instructional Staff</b>	<b>\$1,571,034</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,188,498
200 Personnel Services - Employee Benefits	729,493
300 Purchased Professional and Technical Services	173,690
500 Other Purchased Services	48,587
600 Supplies	85,889
700 Property	10,000
800 Other Objects	24,740
<b>Total Support Services - Administration</b>	<b>\$2,260,897</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	230,714
200 Personnel Services - Employee Benefits	180,771
300 Purchased Professional and Technical Services	180
600 Supplies	11,584
700 Property	3,920
<b>Total Support Services - Pupil Health</b>	<b>\$427,169</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	251,785
200 Personnel Services - Employee Benefits	151,503
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	17,240
600 Supplies	20,570
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$444,598</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,176,886
200 Personnel Services - Employee Benefits	889,969
400 Purchased Property Services	647,060
500 Other Purchased Services	147,238
600 Supplies	344,761
700 Property	81,676
800 Other Objects	1,540
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,289,130</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,043,001
200 Personnel Services - Employee Benefits	583,992

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	9,600
400 Purchased Property Services	78,450
500 Other Purchased Services	91,747
600 Supplies	281,007
700 Property	420,073
800 Other Objects	225
<b>Total Student Transportation Services</b>	<b>\$2,508,095</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	67,118
200 Personnel Services - Employee Benefits	48,975
500 Other Purchased Services	3,500
<b>Total Support Services - Central</b>	<b>\$119,593</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	52,000
<b>Total Other Support Services</b>	<b>\$52,000</b>
<b>Total Support Services</b>	<b>\$12,021,652</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	528,505
200 Personnel Services - Employee Benefits	247,950
300 Purchased Professional and Technical Services	78,210
400 Purchased Property Services	10,600
500 Other Purchased Services	179,990
600 Supplies	8,895
700 Property	39,007
800 Other Objects	750
<b>Total Student Activities</b>	<b>\$1,093,907</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,093,907</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,017,423
<b>Total Interfund Transfers - Out</b>	<b>\$3,017,423</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	150,000
<b>Total Budgetary Reserve</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,167,423</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,155,722</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	18,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,300,000	4,300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	360,000	360,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$23,680,000</b>	<b>\$19,680,000</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	2,600,000	2,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	506,367	454,149
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	440,000	440,000



<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$3,546,367</b>	<b>\$3,494,149</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$27,226,367</b>	<b>\$23,174,149</b>

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

## 2021-2022 Final General Fund Budget

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**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>		

**Short-Term Payables**

**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 Short-Term Payables</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	227,031
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,112,654
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	236,424
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,349,078</b>
<b>5900 Budgetary Reserve</b>	<b>150,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,726,109</b>