

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/12/2021

President of the Board - Original Signature Required

5/12/21

Date

Secretary of the Board - Original Signature Required

5/13/21

Date

Chief School Administrator - Original Signature Required

5.13.21

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
--	------------------	--------------------

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	\$38328654
Ending Unassigned Fund Balance	\$535606
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.39%

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 5.18.21
--	-----------------

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)

School District Name : General McLane SD	County : Erie	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/12/21
---	------------------------

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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
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	3,747,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,515,654</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,014,707
7000 Revenue from State Sources	17,701,209
8000 Revenue from Federal Sources	1,875,344
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,591,260</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,106,914</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,706,231
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	15,888

REVENUE FROM LOCAL SOURCES \$15,014,707

REVENUE FROM STATE SOURCES

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

REVENUE FROM STATE SOURCES \$17,701,209

REVENUE FROM FEDERAL SOURCES

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

REVENUE FROM FEDERAL SOURCES \$1,875,344

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 34,591,260

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,706,231	
Amount of Tax Relief for Homestead Exclusions	<u>\$519,219</u>	
Total Approx. Tax Revenue:	\$12,225,450	
Approx. Tax Levy for Tax Rate Calculation:	\$12,944,897	

	Erie	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$959,592,069	\$959,592,069
b. Real Estate Mills	12.9800	
I. 2021-22 Data		
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/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$12,455,505	\$12,455,505
(a * b)		
2021-22 Calculations		
II. 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/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.21000%	94.21000%
k. Tax Levy Needed	\$12,944,897	\$12,944,897
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	13.4900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,944,897	\$12,944,897
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,425,678
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,706,231
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,706,231	
Amount of Tax Relief for Homestead Exclusions	<u>\$519,219</u>	
Total Approx. Tax Revenue:	\$12,225,450	
Approx. Tax Levy for Tax Rate Calculation:	\$12,944,897	
	Erie	Total

Index Maximums		
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
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	\$9,890.00	
Number of Homestead/Farmstead Properties	3910	3910
Median Assessed Value of Homestead Properties		\$145,300

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,706,231
Amount of Tax Relief for Homestead Exclusions	<u>\$519,219</u>
Total Approx. Tax Revenue:	\$12,225,450
Approx. Tax Levy for Tax Rate Calculation:	\$12,944,897

	Erie	Total
--	-------------	--------------

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
Amount of Tax Relief from State/Local Sources				\$519,219

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	13.4900	12,944,897			94.21000%	
Totals:	959,592,069		12,944,897	519,219 =	12,425,678 X	94.21000% =	11,706,231

	<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

Act 511 Tax Limit -->	952,031,320 X	12	11,424,376
	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>									
	Erie	12.9800	13.4900	3.93%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,426,866
1200 Special Programs - Elementary / Secondary	4,813,156
1300 Vocational Education	1,184,566
1400 Other Instructional Programs - Elementary / Secondary	611,171
1600 Adult Education Programs	3,000
Total Instruction	\$22,038,759
2000 Support Services	
2100 Support Services - Students	1,346,489
2200 Support Services - Instructional Staff	1,573,914
2300 Support Services - Administration	2,260,764
2400 Support Services - Pupil Health	470,806
2500 Support Services - Business	443,133
2600 Operation and Maintenance of Plant Services	3,272,705
2700 Student Transportation Services	2,513,303
2800 Support Services - Central	119,211
2900 Other Support Services	52,000
Total Support Services	\$12,052,325
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,070,147
Total Operation of Non-Instructional Services	\$1,070,147
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,017,423
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$3,167,423
Total Estimated Expenditures and Other Financing Uses	\$38,328,654

2021-2022 Final General Fund Budget

LEA : 105253903 General McLane SD

Printed 5/13/2021 11:14:12 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,163,192
200 Personnel Services - Employee Benefits	5,903,595
300 Purchased Professional and Technical Services	135,263
500 Other Purchased Services	536,200
600 Supplies	621,842
700 Property	66,524
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$15,426,866
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,968,041
200 Personnel Services - Employee Benefits	1,352,468
300 Purchased Professional and Technical Services	1,097,769
500 Other Purchased Services	394,250
600 Supplies	628
Total Special Programs - Elementary / Secondary	\$4,813,156
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	467,299
200 Personnel Services - Employee Benefits	310,529
500 Other Purchased Services	379,542
600 Supplies	23,581
700 Property	3,615
Total Vocational Education	\$1,184,566
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	46,878
200 Personnel Services - Employee Benefits	33,307
300 Purchased Professional and Technical Services	494,986
500 Other Purchased Services	36,000
Total Other Instructional Programs - Elementary / Secondary	\$611,171
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
Total Adult Education Programs	\$3,000
Total Instruction	\$22,038,759
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	742,328
200 Personnel Services - Employee Benefits	560,109
500 Other Purchased Services	4,000
600 Supplies	38,552
800 Other Objects	1,500
Total Support Services - Students	\$1,346,489
2200 <u>Support Services - Instructional Staff</u>	

2021-2022 Final General Fund Budget

LEA : 105253903 General McLane SD

Printed 5/13/2021 11:14:12 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	649,765
200 Personnel Services - Employee Benefits	571,658
300 Purchased Professional and Technical Services	10,849
400 Purchased Property Services	50,500
500 Other Purchased Services	43,140
600 Supplies	225,837
700 Property	20,650
800 Other Objects	1,515
Total Support Services - Instructional Staff	\$1,573,914
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,193,500
200 Personnel Services - Employee Benefits	724,358
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
Total Support Services - Administration	\$2,260,764
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	263,344
200 Personnel Services - Employee Benefits	191,778
300 Purchased Professional and Technical Services	180
600 Supplies	11,584
700 Property	3,920
Total Support Services - Pupil Health	\$470,806
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	251,785
200 Personnel Services - Employee Benefits	150,038
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	17,240
600 Supplies	20,570
800 Other Objects	1,000
Total Support Services - Business	\$443,133
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,178,965
200 Personnel Services - Employee Benefits	871,464
400 Purchased Property Services	647,060
500 Other Purchased Services	147,238
600 Supplies	344,762
700 Property	81,676
800 Other Objects	1,540
Total Operation and Maintenance of Plant Services	\$3,272,705
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,043,002
200 Personnel Services - Employee Benefits	581,122

2021-2022 Final General Fund Budget

LEA : 105253903 General McLane SD

Printed 5/13/2021 11:14:12 AM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	9,600
400 Purchased Property Services	78,450
500 Other Purchased Services	99,824
600 Supplies	281,007
700 Property	420,073
800 Other Objects	225
Total Student Transportation Services	\$2,513,303
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	67,118
200 Personnel Services - Employee Benefits	48,593
500 Other Purchased Services	3,500
Total Support Services - Central	\$119,211
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$12,052,325
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	506,776
200 Personnel Services - Employee Benefits	245,919
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
Total Student Activities	\$1,070,147
Total Operation of Non-Instructional Services	\$1,070,147
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,017,423
Total Interfund Transfers - Out	\$3,017,423
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$3,167,423
TOTAL EXPENDITURES	\$38,328,654

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		
Total Cash and Short-Term Investments	\$23,680,000	\$19,680,000

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		
Total Long-Term Investments	\$3,546,367	\$3,494,149
TOTAL CASH AND INVESTMENTS	\$27,226,367	\$23,174,149

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

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

Total General Fund

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2021-2022 Final General Fund Budget

LEA : 105253903 General McLane SD

Printed 5/13/2021 11:14:15 AM

Page - 3 of 6

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

<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		

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		
Total Short-Term Payables	\$5,000,000	\$5,000,000
TOTAL INDEBTEDNESS	\$5,000,000	\$5,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	227,031
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,242,654
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	535,606
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,778,260
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,155,291