

LEA Name : Susquenilla SD

Class : 3

AUN Number : 115506003

County : Perry

### FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/9/2021



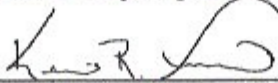
President of the Board - Original Signature Required

6-9-2021  
Date



Secretary of the Board - Original Signature Required

6.9.2021  
Date



Chief School Administrator - Original Signature Required

June 9, 2021  
Date

Nikki Moore

Contact Person

(717)957-6000

Extn :

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Susquenita SD	COUNTY : Perry	AUN : 115506003
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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%

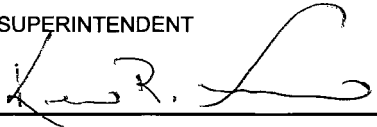
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021 )? Yes   
No

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

Total Budgeted Expenditures	\$35479000
Ending Unassigned Fund Balance	\$601737
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.69%

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 June 9, 2021
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DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Susquenita SD	<b>County :</b> Perry	<b>AUN Number :</b> 115506003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/20/21
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	These funds will be used to pay District expenses in future years when actual revenues is insufficient to cover actual expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is committed as follows: Future PSERS Costs = \$3,000,000; Future Capital Projects = \$3,000,000; Future Retiree Health Care Costs = \$1,000,000.

<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	1,551,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,394,751
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,394,751</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,292,206
7000 Revenue from State Sources	15,925,649
8000 Revenue from Federal Sources	469,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$32,686,855</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$43,081,606</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,449,267
6112 Interim Real Estate Taxes	47,203
6113 Public Utility Realty Taxes	13,926
6114 Payments in Lieu of Current Taxes - State / Local	13,310
6150 Current Act 511 Taxes - Proportional Assessments	4,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	411,000
6910 Rentals	15,000
6940 Tuition from Patrons	352,500
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,292,206</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,272,500
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,533,000
7311 Pupil Transportation Subsidy	1,693,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	247,958
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	757,641
7360 Safe Schools	52,798
7505 Ready to Learn Block Grant	320,871
7810 State Share of Social Security and Medicare Taxes	526,137
7820 State Share of Retirement Contributions	2,449,744
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,925,649</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	272,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$469,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>32,686,855</b>

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,449,916</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$757,641</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$11,207,557</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,874,573</b>		

	<b>Dauphin</b>	<b>Perry</b>	<b>Total</b>
<hr/>			
<b>2020-21 Data</b>			
a. Assessed Value	\$15,928,800	\$891,143,000	\$907,071,800
b. Real Estate Mills	19.9360	12.9050	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$25,910,780	\$788,876,490	\$814,787,270
d. Assessed Value	\$16,583,200	\$879,322,793	\$895,905,993
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$317,557	\$11,500,200	\$11,817,757
(a * b)			
<b>2021-22 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	3.18007%	96.81993%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$375,813	\$11,441,944	\$11,817,757
(f Total * g)			
i. Base Mills Subject to Index	23.5933	12.9050	
(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	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$377,620	\$11,496,953	\$11,874,573
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>22.7710</b>	<b>13.0740</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$377,616	\$11,496,266	\$11,873,882
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$11,116,241
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$10,449,267
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$10,449,916

Amount of Tax Relief for Homestead Exclusions

\$757,641

Total Approx. Tax Revenue:

\$11,207,557

Approx. Tax Levy for Tax Rate Calculation:

\$11,874,573

	Dauphin	Perry	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	24.5370	13.4212	
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)	\$406,902	\$11,801,567	\$12,208,469
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	\$8,624.00	\$15,021.00	
Number of Homestead/Farmstead Properties	71	3805	3876
Median Assessed Value of Homestead Properties			\$151,300



Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$10,449,916

Amount of Tax Relief for Homestead Exclusions

\$757,641

Total Approx. Tax Revenue:

\$11,207,557

Approx. Tax Levy for Tax Rate Calculation:

\$11,874,573

Dauphin

Perry

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$757,641

Lowering RE Tax Rate

\$0

\$757,641

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$757,641**

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>
Dauphin	16,583,200	22.7710	377,616			94.00000%	
Perry	879,322,793	13.0740	11,496,266			94.00000%	
<b>Totals:</b>	<b>895,905,993</b>		<b>11,873,882</b>	- 757,641 =	11,116,241 X	94.00000% =	10,449,267

	<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	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.300%	0.000%	4,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>4,400,000</b>
<b>Total Act 511, Current Taxes</b>			<b>4,400,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>814,787,270 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>9,777,447</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Dauphin	23.5933	22.7710	-3.47%	Yes	4.0%			
	Perry	12.9050	13.0740	1.31%	Yes	4.0%			
	<u>Current Act 511 Taxes-- Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.300%	1.300%	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,528,715
1200 Special Programs - Elementary / Secondary	5,086,918
1300 Vocational Education	1,241,180
1400 Other Instructional Programs - Elementary / Secondary	295,734
1700 Higher Education Programs for Secondary Students	156,000
<b>Total Instruction</b>	<b>\$21,308,547</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,203,189
2200 Support Services - Instructional Staff	1,515,258
2300 Support Services - Administration	2,379,816
2400 Support Services - Pupil Health	436,826
2500 Support Services - Business	322,101
2600 Operation and Maintenance of Plant Services	3,120,818
2700 Student Transportation Services	2,094,000
2900 Other Support Services	16,000
<b>Total Support Services</b>	<b>\$11,088,008</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	553,407
<b>Total Operation of Non-Instructional Services</b>	<b>\$553,407</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,482,938
5200 Interfund Transfers - Out	46,100
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,529,038</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,479,000</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,740,266
200 Personnel Services - Employee Benefits	4,614,754
300 Purchased Professional and Technical Services	80,300
400 Purchased Property Services	33,471
500 Other Purchased Services	2,222,206
600 Supplies	418,572
700 Property	376,224
800 Other Objects	42,922
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,528,715</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,355,677
200 Personnel Services - Employee Benefits	1,458,719
300 Purchased Professional and Technical Services	570,910
500 Other Purchased Services	607,300
600 Supplies	84,212
700 Property	9,600
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,086,918</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	396,990
200 Personnel Services - Employee Benefits	284,246
400 Purchased Property Services	5,916
500 Other Purchased Services	511,194
600 Supplies	37,314
700 Property	4,970
800 Other Objects	550
<b>Total Vocational Education</b>	<b>\$1,241,180</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	77,696
200 Personnel Services - Employee Benefits	53,883
300 Purchased Professional and Technical Services	67,500
500 Other Purchased Services	96,250
600 Supplies	405
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$295,734</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	126,000
600 Supplies	30,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$156,000</b>
<b>Total Instruction</b>	<b>\$21,308,547</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	652,244

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	459,131
300 Purchased Professional and Technical Services	44,356
400 Purchased Property Services	3,260
500 Other Purchased Services	14,100
600 Supplies	23,426
700 Property	3,196
800 Other Objects	3,476
<b>Total Support Services - Students</b>	<b>\$1,203,189</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	608,094
200 Personnel Services - Employee Benefits	380,419
300 Purchased Professional and Technical Services	218,168
400 Purchased Property Services	22,300
500 Other Purchased Services	7,150
600 Supplies	116,256
700 Property	161,157
800 Other Objects	1,714
<b>Total Support Services - Instructional Staff</b>	<b>\$1,515,258</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,132,981
200 Personnel Services - Employee Benefits	807,883
300 Purchased Professional and Technical Services	274,350
400 Purchased Property Services	9,460
500 Other Purchased Services	65,685
600 Supplies	28,390
700 Property	11,987
800 Other Objects	49,080
<b>Total Support Services - Administration</b>	<b>\$2,379,816</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	244,760
200 Personnel Services - Employee Benefits	176,442
300 Purchased Professional and Technical Services	7,300
500 Other Purchased Services	100
600 Supplies	8,024
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$436,826</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	157,956
200 Personnel Services - Employee Benefits	90,595
300 Purchased Professional and Technical Services	50,800
400 Purchased Property Services	8,100
500 Other Purchased Services	9,500
600 Supplies	1,750
800 Other Objects	3,400
<b>Total Support Services - Business</b>	<b>\$322,101</b>

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,014,385
200 Personnel Services - Employee Benefits	821,049
300 Purchased Professional and Technical Services	145,627
400 Purchased Property Services	357,202
500 Other Purchased Services	116,000
600 Supplies	531,500
700 Property	133,555
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,120,818</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,094,000
<b>Total Student Transportation Services</b>	<b>\$2,094,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	16,000
<b>Total Other Support Services</b>	<b>\$16,000</b>
<b>Total Support Services</b>	<b>\$11,088,008</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	233,250
200 Personnel Services - Employee Benefits	112,707
300 Purchased Professional and Technical Services	88,350
400 Purchased Property Services	1,600
500 Other Purchased Services	36,100
600 Supplies	74,400
700 Property	4,500
800 Other Objects	2,500
<b>Total Student Activities</b>	<b>\$553,407</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$553,407</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	137,938
900 Other Uses of Funds	2,345,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,482,938</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	46,100
<b>Total Interfund Transfers - Out</b>	<b>\$46,100</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,529,038</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,479,000</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	10,500,000	9,500,000
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	1,460,000	960,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,850	1,850
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,361,850</b>	<b>\$10,861,850</b>

**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		



**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,361,850</b>	<b>\$10,861,850</b>

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<b>General Fund</b>		
0510 Bonds Payable	4,975,000	2,480,438
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	1,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,475,000</b>	<b>\$3,980,438</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2021-2022 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,475,000</b>	<b>\$3,980,438</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	3,700,000	3,700,000
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	40,000	40,000
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		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$3,740,000</b>	<b>\$3,740,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$10,215,000</b>	<b>\$7,720,438</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,551,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	602,606
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,602,606</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,153,606</b>
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