

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required6-7-21
Date
Secretary of the Board - Original Signature Required6/7/21
Date
Chief School Administrator - Original Signature Required6-8-21
Date

Tara Lineman

Contact Person

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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 : Union City Area SD	COUNTY : Erie	AUN : 105259103
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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.

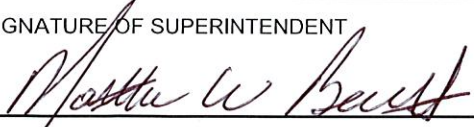
Total Budgeted Expenditures	\$20862184
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 / 7 / 21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Union City Area SD	County : Erie	AUN Number : 105259103
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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 4-15-21
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures, potential grant opportunities/awards not included in other expenditure areas.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for Buildings and Grounds, Curriculum Supplies/Equipment, PSERS Stabilization Fund, Band Uniform Contribution, Tech School Renovations, Cyber Charter School Stabilization Fund.

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		
0840 Assigned Fund Balance	6,125,597	
0850 Unassigned Fund Balance	247,328	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,372,925</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,851,097	
7000 Revenue from State Sources	14,609,079	
8000 Revenue from Federal Sources	2,373,991	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,834,167</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,207,092</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,712,479
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	900
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	354,031
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,687
6910 Rentals	1,500
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	1,500
6970 Services Provided Other Funds	60,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$3,851,097
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,568,849
7112 Basic Education Funding-Social Security	414,800
7220 Vocational Education	50,208
7240 Driver Education - Student	1,800
7271 Special Education funds for School-Aged Pupils	961,107
7311 Pupil Transportation Subsidy	610,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	495,021
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	334,325
7505 Ready to Learn Block Grant	283,155
7820 State Share of Retirement Contributions	1,871,814
REVENUE FROM STATE SOURCES	\$14,609,079
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	463,527
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21St Century Schools	288,314

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8519 NCLB, Title VI - Flexibility and Accountability	21,834
8749 Other CARES Act Funding	1,510,316
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	\$2,373,991
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,834,167

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,713,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$334,325</u>		
Total Approx. Tax Revenue:	\$3,047,825		
Approx. Tax Levy for Tax Rate Calculation:	\$3,283,782		
	Crawford	Erie	Total

2020-21 Data			
a. Assessed Value	\$29,719,208	\$168,801,265	\$198,520,473
b. Real Estate Mills	44.4000	11.8100	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$106,569,841	\$156,133,328	\$262,703,169
d. Assessed Value	\$30,002,052	\$169,321,255	\$199,323,307
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$1,319,533	\$1,993,543	\$3,313,076
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	40.56664%	59.43336%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$1,344,004	\$1,969,072	\$3,313,076
(f Total * g)			
i. Base Mills Subject to Index	45.2234	11.8100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$1,332,120	\$1,951,662	\$3,283,782
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	44.4000	11.5200	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,332,091	\$1,950,581	\$3,282,672
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,948,347
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,712,479
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,713,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$334,325</u>		
Total Approx. Tax Revenue:	\$3,047,825		
Approx. Tax Levy for Tax Rate Calculation:	\$3,283,782		

	Crawford	Erie	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	47.3036	12.3532	
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)	\$1,419,205	\$2,091,659	\$3,510,864
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	\$5,135.00	\$19,792.00	
Number of Homestead/Farmstead Properties	488	964	1452
Median Assessed Value of Homestead Properties			\$76,925

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,713,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$334,325</u>		
Total Approx. Tax Revenue:	\$3,047,825		
Approx. Tax Levy for Tax Rate Calculation:	\$3,283,782		
	Crawford	Erie	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$334,325	Lowering RE Tax Rate	\$0	\$334,325
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$334,325

2021-2022 Final General Fund Budget				Local Education Agency Tax Data							
LEA : 105259103 Union City Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511							
Printed 7/6/2021 3:51:04 PM				Page - 1 of 1							
CODE											
6111 <u>Current Real Estate Taxes</u>											
<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>				
Crawford	30,002,052	44.4000	1,332,091			92.00000%					
Erie	169,321,255	11.5200	1,950,581			92.00000%					
Totals:	199,323,307		3,282,672	-	334,325	=	2,948,347	X	92.00000%	=	2,712,479
				Rate	Estimated Revenue						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	13,500						
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			\$5.00	\$0.00	20,500	13,500				
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0				
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0				
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0				
Total Current Act 511 Taxes – Flat Rate Assessments						20,500	13,500				
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			1.000%	0.000%	370,000	370,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	30,000	30,000				
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						400,000	400,000				
Total Act 511, Current Taxes							413,500				
Act 511 Tax Limit -->				262,703,169	X	12	3,152,438				
				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>									
	Crawford	45.2234	44.4000	-1.81%	Yes	4.6%				
	Erie	11.8100	11.5200	-2.44%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,914,739
1200 Special Programs - Elementary / Secondary	2,446,729
1300 Vocational Education	402,414
1400 Other Instructional Programs - Elementary / Secondary	164,030
1700 Higher Education Programs for Secondary Students	1,500
Total Instruction	\$10,929,412
2000 Support Services	
2100 Support Services - Students	598,284
2200 Support Services - Instructional Staff	389,452
2300 Support Services - Administration	1,204,870
2400 Support Services - Pupil Health	173,822
2500 Support Services - Business	417,468
2600 Operation and Maintenance of Plant Services	1,542,749
2700 Student Transportation Services	1,605,177
2800 Support Services - Central	232,652
2900 Other Support Services	17,630
Total Support Services	\$6,182,104
3000 Operation of Non-Instructional Services	
3200 Student Activities	623,722
3300 Community Services	46,503
Total Operation of Non-Instructional Services	\$670,225
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	115,000
Total Facilities Acquisition, Construction and Improvement Services	\$115,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	30,235
5200 Interfund Transfers - Out	2,135,208
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$2,965,443
Total Estimated Expenditures and Other Financing Uses	\$20,862,184

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,248,776
200 Personnel Services - Employee Benefits	2,793,963
300 Purchased Professional and Technical Services	226,500
500 Other Purchased Services	318,000
600 Supplies	225,000
700 Property	102,500
Total Regular Programs - Elementary / Secondary	\$7,914,739
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	982,155
200 Personnel Services - Employee Benefits	721,381
300 Purchased Professional and Technical Services	316,393
500 Other Purchased Services	372,300
600 Supplies	32,000
700 Property	22,500
Total Special Programs - Elementary / Secondary	\$2,446,729
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	27,732
200 Personnel Services - Employee Benefits	20,923
500 Other Purchased Services	338,559
600 Supplies	15,000
800 Other Objects	200
Total Vocational Education	\$402,414
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	28,030
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	6,000
Total Other Instructional Programs - Elementary / Secondary	\$164,030
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$10,929,412
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	330,822
200 Personnel Services - Employee Benefits	224,858
300 Purchased Professional and Technical Services	35,354
500 Other Purchased Services	1,500
600 Supplies	5,500
800 Other Objects	250
Total Support Services - Students	\$598,284

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	189,933
200 Personnel Services - Employee Benefits	170,969
300 Purchased Professional and Technical Services	19,100
500 Other Purchased Services	5,000
600 Supplies	4,250
800 Other Objects	200
Total Support Services - Instructional Staff	\$389,452
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	622,750
200 Personnel Services - Employee Benefits	393,370
300 Purchased Professional and Technical Services	94,000
500 Other Purchased Services	65,500
600 Supplies	17,550
700 Property	2,500
800 Other Objects	9,200
Total Support Services - Administration	\$1,204,870
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	84,763
200 Personnel Services - Employee Benefits	72,809
300 Purchased Professional and Technical Services	6,750
600 Supplies	9,500
Total Support Services - Pupil Health	\$173,822
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	210,453
200 Personnel Services - Employee Benefits	161,015
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	7,350
600 Supplies	3,650
800 Other Objects	5,000
Total Support Services - Business	\$417,468
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	590,384
200 Personnel Services - Employee Benefits	352,953
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	142,350
500 Other Purchased Services	68,890
600 Supplies	340,222
700 Property	35,200
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$1,542,749
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,700
500 Other Purchased Services	1,601,477
600 Supplies	2,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,605,177
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	53,734
200 Personnel Services - Employee Benefits	36,418
300 Purchased Professional and Technical Services	138,500
500 Other Purchased Services	1,500
600 Supplies	2,500
Total Support Services - Central	\$232,652
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,630
Total Other Support Services	\$17,630
Total Support Services	\$6,182,104
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	263,390
200 Personnel Services - Employee Benefits	112,178
300 Purchased Professional and Technical Services	71,449
400 Purchased Property Services	12,300
500 Other Purchased Services	101,500
600 Supplies	15,630
700 Property	33,650
800 Other Objects	13,625
Total Student Activities	\$623,722
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	14,173
200 Personnel Services - Employee Benefits	8,630
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	1,000
500 Other Purchased Services	2,650
600 Supplies	14,000
800 Other Objects	1,550
Total Community Services	\$46,503
Total Operation of Non-Instructional Services	\$670,225
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	115,000
Total Facilities Acquisition, Construction and Improvement Services	\$115,000
Total Facilities Acquisition, Construction and Improvement Services	\$115,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	30,235
Total Debt Service / Other Expenditures and Financing Uses	\$30,235

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,135,208
Total Interfund Transfers - Out	\$2,135,208
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$2,965,443
TOTAL EXPENDITURES	\$20,862,184

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	6,372,925	6,344,953
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	30,000	35,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,384,928	1,134,928
Other Capital Projects Fund	1,069,705	450,000
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 Cash and Short-Term Investments	\$9,857,558	\$7,964,881

<u>Long-Term Investments</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		

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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	\$9,857,558	\$7,964,881

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	12,405,000	11,570,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	373,000	354,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,778,000	\$11,924,000
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		

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

<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	\$12,778,000	\$11,924,000	

<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	\$12,778,000	\$11,924,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,344,908
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,344,908
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,144,908