



Act 1 Max

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
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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	\$46224481
Ending Unassigned Fund Balance	\$1682537
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.63%

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
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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)

<b>School District Name :</b> Blue Mountain SD	<b>County :</b> Schuylkill	<b>AUN Number :</b> 129540803
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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> 5/20/21
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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>
5360	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 3300, Object 100: \$1,000.00 Function 3300, Object 200: \$18,061.00	District prepares the recreation department's payroll for the full time staff. Since their wages are reported on the District's Quarterly payroll reports, the District request 50% reimbursement for their portion of social security and retirement net.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be used for unexpected expenditures that may arise throughout the year.
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.	To be used for unexpected expenditures that may arise throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds for unexpected increases in health, retirement, and future capital improvements.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,675,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,071,760
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,746,760</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,174,201
7000 Revenue from State Sources	17,539,000
8000 Revenue from Federal Sources	1,122,057
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$45,835,258</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,582,018</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,470,235
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,750
6150 Current Act 511 Taxes - Proportional Assessments	4,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,325,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	208,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	482,000
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	30,000
6960 Services Provided Other Local Governmental Units / LEAs	180,000
6990 Refunds and Other Miscellaneous Revenue	15,516

**REVENUE FROM LOCAL SOURCES \$27,174,201**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,291,983
7112 Basic Education Funding-Social Security	706,884
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,659,179
7311 Pupil Transportation Subsidy	1,760,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	769,709
7505 Ready to Learn Block Grant	354,683
7820 State Share of Retirement Contributions	3,228,562

**REVENUE FROM STATE SOURCES \$17,539,000**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	299,145
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,490
8517 NCLB, Title IV - 21st Century Schools	24,422
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,122,057</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,835,258</b>
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Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,470,250</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$769,709</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,239,959</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,780,731</b>

<b>Schuylkill</b>	<b>Total</b>
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<b>2020-21 Data</b>		
a. Assessed Value	\$520,918,300	\$520,918,300
b. Real Estate Mills	41.2580	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$1,306,245,660	\$1,306,245,660
d. Assessed Value	\$531,948,960	\$531,948,960
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$21,492,047	\$21,492,047
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$21,492,047	\$21,492,047
(f Total * g)		
i. Base Mills Subject to Index	41.2580	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$22,780,731	\$22,780,731
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>42.8250</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$22,780,714	\$22,780,714
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,011,005
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,470,235
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	Revenue	
<b>Number of Decimals For Tax Rate Calculation:</b>		3
<b>Approx. Tax Revenue from RE Taxes:</b>		\$20,470,250
<b>Amount of Tax Relief for Homestead Exclusions</b>		<u>\$769,709</u>
<b>Total Approx. Tax Revenue:</b>		\$21,239,959
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		\$22,780,731

	Schuylkill	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	42.8258	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,781,140	\$22,781,140
<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	\$3,118.00	
Number of Homestead/Farmstead Properties	5776	5776
Median Assessed Value of Homestead Properties		\$49,205

Act 1 Index (current): 3.8%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$20,470,250
Amount of Tax Relief for Homestead Exclusions	<u>\$769,709</u>
Total Approx. Tax Revenue:	\$21,239,959
Approx. Tax Levy for Tax Rate Calculation:	\$22,780,731
	Schuylkill

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$769,709	Lowering RE Tax Rate	\$0	\$769,709
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$769,709</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>
Schuylkill	531,948,960	42.8250	22,780,714			93.00000%	
<b>Totals:</b>	<b>531,948,960</b>		<b>22,780,714</b>	- 769,709	= 22,011,005	X 93.00000%	= 20,470,235

	<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	44,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$10.00	\$0.00	3,750
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>47,750</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,400,000
6152 Current Act 511 Occupation Taxes	230.0000	0.000	1,560,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	365,000
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>4,325,000</b>
<b>Total Act 511, Current Taxes</b>			<b>4,372,750</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,306,245,660 X</b>	<b>12</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> Schuylkill	41.2580	42.8250	3.80%	Yes	3.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,960,929
1200 Special Programs - Elementary / Secondary	7,033,655
1300 Vocational Education	1,720,960
1400 Other Instructional Programs - Elementary / Secondary	16,791
<b>Total Instruction</b>	<b>\$25,732,335</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,708,894
2200 Support Services - Instructional Staff	708,461
2300 Support Services - Administration	2,866,846
2400 Support Services - Pupil Health	828,787
2500 Support Services - Business	592,634
2600 Operation and Maintenance of Plant Services	4,035,081
2700 Student Transportation Services	2,628,812
2800 Support Services - Central	1,696,156
<b>Total Support Services</b>	<b>\$15,065,671</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	930,931
3300 Community Services	259,061
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,189,992</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,186,483
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,236,483</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$46,224,481</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,123,807
200 Personnel Services - Employee Benefits	6,676,070
300 Purchased Professional and Technical Services	149,512
400 Purchased Property Services	4,200
500 Other Purchased Services	668,380
600 Supplies	330,870
700 Property	3,200
800 Other Objects	4,890
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,960,929</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,088,215
200 Personnel Services - Employee Benefits	2,315,565
300 Purchased Professional and Technical Services	330,750
500 Other Purchased Services	1,277,750
600 Supplies	20,850
800 Other Objects	525
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,033,655</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	479,760
200 Personnel Services - Employee Benefits	310,768
400 Purchased Property Services	4,350
500 Other Purchased Services	896,782
600 Supplies	26,800
800 Other Objects	2,500
<b>Total Vocational Education</b>	<b>\$1,720,960</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,300
200 Personnel Services - Employee Benefits	2,966
400 Purchased Property Services	1,500
500 Other Purchased Services	950
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$16,791</b>
<b>Total Instruction</b>	<b>\$25,732,335</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,024,312
200 Personnel Services - Employee Benefits	655,482
300 Purchased Professional and Technical Services	9,375
500 Other Purchased Services	2,625
600 Supplies	15,900
800 Other Objects	1,200
<b>Total Support Services - Students</b>	<b>\$1,708,894</b>

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	342,548
200 Personnel Services - Employee Benefits	317,200
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	2,750
500 Other Purchased Services	465
600 Supplies	42,998
<b>Total Support Services - Instructional Staff</b>	<b>\$708,461</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,585,647
200 Personnel Services - Employee Benefits	1,098,939
300 Purchased Professional and Technical Services	49,000
500 Other Purchased Services	48,805
600 Supplies	48,155
800 Other Objects	36,300
<b>Total Support Services - Administration</b>	<b>\$2,866,846</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	416,176
200 Personnel Services - Employee Benefits	321,831
300 Purchased Professional and Technical Services	76,380
400 Purchased Property Services	410
500 Other Purchased Services	175
600 Supplies	13,400
800 Other Objects	415
<b>Total Support Services - Pupil Health</b>	<b>\$828,787</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	320,913
200 Personnel Services - Employee Benefits	195,946
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	16,500
500 Other Purchased Services	2,375
600 Supplies	25,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$592,634</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,286,302
200 Personnel Services - Employee Benefits	1,106,479
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	643,000
500 Other Purchased Services	164,750
600 Supplies	705,000
700 Property	78,500
800 Other Objects	50
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,035,081</b>
<b>2700 Student Transportation Services</b>	

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	42,768
200 Personnel Services - Employee Benefits	40,894
500 Other Purchased Services	2,537,500
600 Supplies	7,650
<b>Total Student Transportation Services</b>	<b>\$2,628,812</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	294,187
200 Personnel Services - Employee Benefits	202,009
300 Purchased Professional and Technical Services	385,000
400 Purchased Property Services	402,300
500 Other Purchased Services	164,460
600 Supplies	188,200
700 Property	60,000
<b>Total Support Services - Central</b>	<b>\$1,696,156</b>
<b>Total Support Services</b>	<b>\$15,065,671</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	463,675
200 Personnel Services - Employee Benefits	194,606
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	32,500
500 Other Purchased Services	66,950
600 Supplies	99,500
800 Other Objects	3,200
<b>Total Student Activities</b>	<b>\$930,931</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	18,061
300 Purchased Professional and Technical Services	240,000
<b>Total Community Services</b>	<b>\$259,061</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,189,992</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	760,619
900 Other Uses of Funds	3,425,864
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,186,483</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,236,483</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,224,481</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	6,503,170	4,700,000
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	1,200,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	163,900	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,300,000	1,250,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$9,167,070</b>	<b>\$7,100,000</b>
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**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>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$9,167,070</b>	<b>\$7,100,000</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	59,222,257	61,008,398
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,000,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$60,322,257</b>	<b>\$62,008,398</b>
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**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>		
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**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>		
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**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>		
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**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

**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>\$60,322,257</b>	<b>\$62,008,398</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$60,322,257</b>	<b>\$62,008,398</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,675,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,682,537
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,357,537</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,407,537</b>