

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Benjamin J Enders

Contact Person

benders@jsasd.org

Email Address


Date 6/15/21


Date 6/15/21


Date 6/15/21

(570)398-5050 Extn :

Telephone Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Jersey Shore Area SD
COUNTY :	Lycoming
AUN :	117414003

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	\$43646228
Ending Unassigned Fund Balance	\$3484033
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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
	6/15/21

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 : Jersey Shore Area SD	County : Lycoming	AUN Number : 117414003
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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 5-10-2021
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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.	Prudent Fiscal Management
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.	Prudent Fiscal Management
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 for PSERS and Health Insurance Increase. Also, future PlanCon J approvals

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	145,314
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,106,899
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,288,225
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,395,124</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,598,289
7000 Revenue from State Sources	23,438,930
8000 Revenue from Federal Sources	799,817
9000 Other Financing Sources	5,000
Total Estimated Revenues And Other Financing Sources	<u>\$42,842,036</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,237,160</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,853,100
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	238,821
6150 Current Act 511 Taxes - Proportional Assessments	4,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	725,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	76,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	423,768
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$18,598,289
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,269,486
7112 Basic Education Funding-Social Security	762,160
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	119,500
7271 Special Education funds for School-Aged Pupils	1,852,371
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,217,250
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	622,438
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	1,142,610
7505 Ready to Learn Block Grant	489,271
7820 State Share of Retirement Contributions	3,586,844
REVENUE FROM STATE SOURCES	\$23,438,930
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	510,103
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,418
8517 NCLB, Title IV - 21st Century Schools	36,845
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	160,451
REVENUE FROM FEDERAL SOURCES	\$799,817

Amount

OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,842,036

Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

Revenue

4

\$12,853,125

\$1,142,643

\$13,995,768

\$14,758,242

Clinton

Lycoming

Total

2020-21 Data

a. Assessed Value

b. Real Estate Mills

\$857,187,450

\$653,309,650

18.3139

I. 2021-22 Data

c. 2019 STEB Market Value

d. Assessed Value

e. Assessed Value of New Constr/ Renov

\$1,045,769,351

\$861,889,840

\$0

2020-21 Calculations

f. 2020-21 Tax Levy

(a * b)

\$14,717,202

2021-22 Calculations

g. Percent of Total Market Value

h. Rebalanced 2020-21 Tax Levy

(f Total * g)

i. Base Mills Subject to Index

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

100.000000%

\$14,717,202

81.28338%

\$11,962,639

18.3139

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

k. Tax Levy Needed

(Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate

(k / d * 1000)

m. Tax Levy Generated by Mills

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

94.40000%

\$14,758,242

94.40000%

\$11,995,998

18.2464

13.5108

\$11,995,991

\$14,758,215

\$13,615,572

\$12,853,100

Act 1 Index (current): 4.1%
Calculation Method:
Number of Decimals For Tax Rate Calculation: 4
Approx. Tax Revenue from RE Taxes: \$12,853,125
Amount of Tax Relief for Homestead Exclusions \$1,142,643
Total Approx. Tax Revenue: \$13,995,768
Approx. Tax Levy for Tax Rate Calculation: \$14,758,242

	Clinton	Lycoming	Total
Index Maximums			
p. Maximum Mills Based On Index (t * (1 + Index))	14.0647	19.0647	
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)	\$2,875,466	\$12,533,977	\$15,409,443
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		
Assessed Value Exclusion per Homestead	\$18,400.00	\$13,620.00
V. Number of Homestead/Farmstead Properties	1264	3392
Median Assessed Value of Homestead Properties		4656
		\$98,310

AUN: 117414003 **Jersey Shore Area SD**

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Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

Revenue

4

\$12,853,125

\$1,142,643

\$13,995,768

\$14,758,242

Clinton

Total

Lycoming

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,142,610	\$0
Lowering RE Tax Rate	\$1,142,610	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$33	\$33
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$33	\$33

Amount of Tax Relief from State/Local Sources

\$1,142,643

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>	<u>Net Tax Revenue</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Generated By Mills</u>
Clinton	204,445,600	13.5108	2,762,224			
Lycoming	657,444,240	18.2464	11,995,991			
Totals:	861,889,840		14,758,215	1,142,643	13,615,572 X	12,853,100

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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>				
6141 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0	0
6142 <u>Current Act 511 Occupation Taxes-- Flat Rate</u>	\$0.00	\$0.00	0	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0	0
6145 <u>Current Act 511 Business Privilege Taxes-- Flat Rate</u>	\$0.00	\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes-- Flat Rate</u>	\$0.00	\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0	0

Total Current Act 511 Taxes -- Flat Rate Assessments				0	Estimated Revenue
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		
6151 <u>Current Act 511 Earned Income Taxes</u>	1.100%	0.000%	3,850,000		3,850,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0		0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	200,000		200,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0		0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0		0
6156 <u>Current Act 511 Mechanical Device Taxes-- Percentage</u>	0.000%	0.000%	0		0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0		0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0		0

Total Current Act 511 Taxes -- Proportional Assessments				4,050,000	4,050,000
Total Act 511, Current Taxes				1,045,769,351 X	12,549,232
Act 511 Tax Limit -->				Market Value	(511 Limit)
				12	Mills

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>									
	Clinton	13.5108	13.5108	0.00%	Yes	4.1%				
	Lycoming	18.3139	18.2464	-0.35%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,496,160
1200 Special Programs - Elementary / Secondary	6,002,312
1300 Vocational Education	1,142,858
1400 Other Instructional Programs - Elementary / Secondary	146,306
1800 Pre-Kindergarten	315,000
Total Instruction	\$26,102,636
2000 Support Services	
2100 Support Services - Students	1,726,535
2200 Support Services - Instructional Staff	1,304,185
2300 Support Services - Administration	2,642,923
2400 Support Services - Pupil Health	366,912
2500 Support Services - Business	964,193
2600 Operation and Maintenance of Plant Services	3,487,550
2700 Student Transportation Services	1,834,975
2800 Support Services - Central	10,841
Total Support Services	\$12,338,114
3000 Operation of Non-Instructional Services	
3200 Student Activities	955,156
Total Operation of Non-Instructional Services	\$955,156
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,945,322
5900 Budgetary Reserve	1,305,000
Total Other Expenditures and Financing Uses	\$4,250,322
Total Estimated Expenditures and Other Financing Uses	\$43,646,228

Amount

Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries 9,413,013
200 Personnel Services - Employee Benefits 6,618,399
300 Purchased Professional and Technical Services 578,533
400 Purchased Property Services 65,750
500 Other Purchased Services 1,166,538
600 Supplies 300,698
700 Property 351,700
800 Other Objects 1,529

\$18,496,160

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries 2,317,823
200 Personnel Services - Employee Benefits 1,932,062
300 Purchased Professional and Technical Services 593,600
400 Purchased Property Services 500
500 Other Purchased Services 1,139,225
600 Supplies 17,152
800 Other Objects 1,950

\$6,002,312

Total Special Programs - Elementary / Secondary

1300 Vocational Education

100 Personnel Services - Salaries 578,671
200 Personnel Services - Employee Benefits 421,242
300 Purchased Professional and Technical Services 20,000
400 Purchased Property Services 5,400
500 Other Purchased Services 6,700
600 Supplies 108,095
800 Other Objects 2,750

\$1,142,858

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries 17,000
200 Personnel Services - Employee Benefits 7,306
300 Purchased Professional and Technical Services 58,000
500 Other Purchased Services 62,500
600 Supplies 1,500

\$146,306

Total Other Instructional Programs - Elementary / Secondary

1800 Pre-Kindergarten

800 Other Objects 315,000

\$315,000

Total Pre-Kindergarten

Total Instruction

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries 925,677
200 Personnel Services - Employee Benefits 685,313

Description	Amount
300 Purchased Professional and Technical Services	99,600
400 Purchased Property Services	2,000
500 Other Purchased Services	2,500
600 Supplies	10,845
800 Other Objects	600
Total Support Services - Students	\$1,726,535
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	595,942
200 Personnel Services - Employee Benefits	487,445
300 Purchased Professional and Technical Services	110,215
400 Purchased Property Services	14,750
500 Other Purchased Services	28,900
600 Supplies	55,943
700 Property	8,000
800 Other Objects	2,990
Total Support Services - Instructional Staff	\$1,304,185
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,294,505
200 Personnel Services - Employee Benefits	949,338
300 Purchased Professional and Technical Services	298,963
400 Purchased Property Services	520
500 Other Purchased Services	65,502
600 Supplies	8,220
800 Other Objects	25,875
Total Support Services - Administration	\$2,642,923
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	186,632
200 Personnel Services - Employee Benefits	170,407
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	600
500 Other Purchased Services	400
600 Supplies	3,373
Total Support Services - Pupil Health	\$366,912
2500 Support Services - Business	
100 Personnel Services - Salaries	471,401
200 Personnel Services - Employee Benefits	367,822
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	30,600
500 Other Purchased Services	27,250
600 Supplies	35,800
800 Other Objects	5,620
Total Support Services - Business	\$964,193
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,088,362
200 Personnel Services - Employee Benefits	885,918

2021-2022 Final General Fund Budget
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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	71,386
400 Purchased Property Services	743,819
500 Other Purchased Services	230,630
600 Supplies	360,285
700 Property	104,500
800 Other Objects	2,650
Total Operation and Maintenance of Plant Services	\$3,487,550
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	325
500 Other Purchased Services	1,775,600
600 Supplies	50
Total Student Transportation Services	\$1,834,975
2800 Support Services - Central	
100 Personnel Services - Salaries	5,805
200 Personnel Services - Employee Benefits	1,536
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	2,000
Total Support Services - Central	\$10,841
Total Support Services	\$12,338,114
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	435,103
200 Personnel Services - Employee Benefits	222,328
300 Purchased Professional and Technical Services	57,199
400 Purchased Property Services	15,350
500 Other Purchased Services	103,900
600 Supplies	75,866
700 Property	24,450
800 Other Objects	20,960
Total Student Activities	\$955,156
Total Operation of Non-Instructional Services	\$955,156
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	328,322
900 Other Uses of Funds	2,617,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,945,322
5900 Budgetary Reserve	
800 Other Objects	1,305,000
Total Budgetary Reserve	\$1,305,000
Total Other Expenditures and Financing Uses	\$4,250,322
TOTAL EXPENDITURES	\$43,646,228

2021-2022 Final General Fund Budget

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Cash and Short-Term Investments

General Fund	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Public Purpose (Expendable) Trust Fund	10,889,221	10,085,029
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	886,347	886,347
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	130,509	105,509
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,106,077	\$11,276,885

Long-Term Investments06/30/2021 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		

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06/30/2021 Estimate 06/30/2022 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

	\$12,106,077	\$11,276,885
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TOTAL CASH AND INVESTMENTS

2021-2022 Final General Fund Budget

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Long-Term IndebtednessGeneral Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	24,720,000	22,103,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,000,000	13,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$38,470,000	\$35,853,000

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 FundOther 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 FundsAthletic / 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 FundCapital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	

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06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

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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06/30/2022 Projection

06/30/2021 Estimate

Long-Term Indebtedness

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

2021-2022 Final General Fund Budget

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06/30/2021 Estimate

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Long-Term IndebtednessInvestment 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 FundPension 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 FundActivity 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 FundOther 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 FundPermanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

- 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

\$38,470,000 \$35,853,000

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 600,000 600,000

Short-Term Payables

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	\$600,000	\$600,000
TOTAL INDEBTEDNESS	\$39,070,000	\$36,453,000

Account Description	Amounts
0810 Nonspendable Fund Balance	145,314
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,106,899
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,484,033
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,590,932
5900 Budgetary Reserve	1,305,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,041,246

