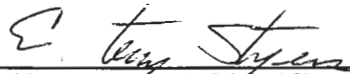


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

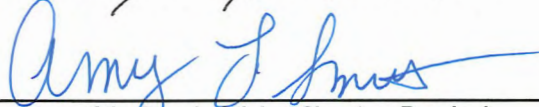
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/24/21



President of the Board - Original Signature Required

Date 6/24/21



Secretary of the Board - Original Signature Required

Date 6/24/21



Chief School Administrator - Original Signature Required

Date 6/24/21

Melinda Kenepp

Contact Person

(717)248-0148 Extn : 2517

Telephone Extension

mkk08@mcsdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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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

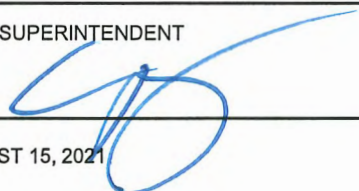
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$89573536
Ending Unassigned Fund Balance	\$7140845
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 7/1/21
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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 : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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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 5/20/21
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$653,374.00 Function 2200, Object 200: \$705,956.00	Tuition reimbursement has been budgeted for professional staff in the amount of \$300,000 under 2271 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district employs Budgetary Reserve to provide for operating contingencies
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.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district typically has encumbrance carryforward each year
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	120,000
0840 Assigned Fund Balance	5,216,139
0850 Unassigned Fund Balance	7,153,713
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,489,852</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,311,447
7000 Revenue from State Sources	41,386,645
8000 Revenue from Federal Sources	12,376,642
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$89,074,734</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$101,564,586</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,387,090
6113 Public Utility Realty Taxes	32,000
6114 Payments in Lieu of Current Taxes - State / Local	129,108
6120 Current Per Capita Taxes, Section 679	103,000
6140 Current Act 511 Taxes - Flat Rate Assessments	153,000
6150 Current Act 511 Taxes - Proportional Assessments	6,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,820,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	807,467
6990 Refunds and Other Miscellaneous Revenue	34,782
REVENUE FROM LOCAL SOURCES	\$35,311,447
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	21,567,994
7112 Basic Education Funding-Social Security	1,205,497
7160 Tuition for Orphans Subsidy	188,000
7271 Special Education funds for School-Aged Pupils	3,561,866
7311 Pupil Transportation Subsidy	3,767,524
7312 Nonpublic and Charter School Pupil Transportation Subsidy	169,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,141,204
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	1,923,890
7360 Safe Schools	316,974
7505 Ready to Learn Block Grant	968,914
7820 State Share of Retirement Contributions	6,480,782
REVENUE FROM STATE SOURCES	\$41,386,645
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	2,260,049
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	306,542
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,287
8517 NCLB, Title IV - 21st Century Schools	169,455
8519 NCLB, Title VI - Flexibility and Accountability	94,526
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	641,461
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	3,819,157

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,974,165
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

REVENUE FROM FEDERAL SOURCES \$12,376,642

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 89,074,734

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,387,090
Amount of Tax Relief for Homestead Exclusions	<u>\$1,923,890</u>
Total Approx. Tax Revenue:	\$27,310,980
Approx. Tax Levy for Tax Rate Calculation:	\$29,518,553

Mifflin

Total

2020-21 Data		
a. Assessed Value	\$845,817,838	\$845,817,838
b. Real Estate Mills	34.5215	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,910,078,413	\$1,910,078,413
d. Assessed Value	\$855,077,370	\$855,077,370
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$29,198,900	\$29,198,900
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$29,198,900	\$29,198,900
(f Total * g)		
i. Base Mills Subject to Index	34.5215	
(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%
k. Tax Levy Needed	\$29,518,553	\$29,518,553
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	34.5215	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,518,553	\$29,518,553
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,594,663
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,387,090
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,387,090
Amount of Tax Relief for Homestead Exclusions	<u>\$1,923,890</u>
Total Approx. Tax Revenue:	\$27,310,980
Approx. Tax Levy for Tax Rate Calculation:	\$29,518,553

	Mifflin	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.9714	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,758,330	\$30,758,330
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,240.21	
Number of Homestead/Farmstead Properties	10692	10692
Median Assessed Value of Homestead Properties		\$38,900

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,387,090
Amount of Tax Relief for Homestead Exclusions	<u>\$1,923,890</u>
Total Approx. Tax Revenue:	\$27,310,980
Approx. Tax Levy for Tax Rate Calculation:	\$29,518,553

Mifflin	Total
----------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,923,890	Lowering RE Tax Rate	\$0	\$1,923,890
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,923,890

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>
Mifflin	855,077,370	34.5215	29,518,553			92.00000%	
Totals:	855,077,370		29,518,553	1,923,890 =	27,594,663 X	92.00000% =	25,387,090

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		103,000
6140 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	103,000
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments			153,000
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	0.850%	0.000%	6,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000
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
Total Current Act 511 Taxes– Proportional Assessments			6,750,000
Total Act 511, Current Taxes			6,903,000
Act 511 Tax Limit -->		1,910,078,413 X	12
		Market Value	Mills
			(511 Limit)

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> Mifflin	34.5215	34.5215	0.00%	Yes	4.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%			
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,736,117
1200 Special Programs - Elementary / Secondary	12,837,993
1300 Vocational Education	3,814,119
1400 Other Instructional Programs - Elementary / Secondary	2,012,342
1500 Nonpublic School Programs	96,371
Total Instruction	\$51,496,942
2000 Support Services	
2100 Support Services - Students	2,455,027
2200 Support Services - Instructional Staff	1,655,898
2300 Support Services - Administration	4,749,900
2400 Support Services - Pupil Health	1,038,199
2500 Support Services - Business	883,250
2600 Operation and Maintenance of Plant Services	8,516,524
2700 Student Transportation Services	5,378,253
2800 Support Services - Central	3,842,783
Total Support Services	\$28,519,834
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,247,923
3300 Community Services	24,118
Total Operation of Non-Instructional Services	\$1,272,041
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,984,719
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$8,284,719
Total Estimated Expenditures and Other Financing Uses	\$89,573,536

2021-2022 Final General Fund Budget

LEA : 111444602 Mifflin County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,774,175
200 Personnel Services - Employee Benefits	11,929,899
300 Purchased Professional and Technical Services	476,514
400 Purchased Property Services	264,620
500 Other Purchased Services	2,551,269
600 Supplies	1,739,640
Total Regular Programs - Elementary / Secondary	\$32,736,117
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,867,872
200 Personnel Services - Employee Benefits	4,378,495
300 Purchased Professional and Technical Services	292,626
400 Purchased Property Services	15,250
500 Other Purchased Services	2,201,365
600 Supplies	80,385
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$12,837,993
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	919,738
200 Personnel Services - Employee Benefits	732,901
300 Purchased Professional and Technical Services	8,285
400 Purchased Property Services	2,450
500 Other Purchased Services	2,069,745
600 Supplies	81,000
Total Vocational Education	\$3,814,119
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	651,833
200 Personnel Services - Employee Benefits	444,912
300 Purchased Professional and Technical Services	62,052
400 Purchased Property Services	1,000
500 Other Purchased Services	176,750
600 Supplies	674,795
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,012,342
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	55,160
200 Personnel Services - Employee Benefits	40,811
600 Supplies	400
Total Nonpublic School Programs	\$96,371
Total Instruction	\$51,496,942
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,286,589

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	879,360
300 Purchased Professional and Technical Services	194,378
500 Other Purchased Services	3,360
600 Supplies	91,340
Total Support Services - Students	\$2,455,027
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	653,374
200 Personnel Services - Employee Benefits	705,956
300 Purchased Professional and Technical Services	205,490
500 Other Purchased Services	23,278
600 Supplies	65,100
800 Other Objects	2,700
Total Support Services - Instructional Staff	\$1,655,898
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,414,764
200 Personnel Services - Employee Benefits	1,695,668
300 Purchased Professional and Technical Services	428,936
500 Other Purchased Services	67,582
600 Supplies	74,700
800 Other Objects	68,250
Total Support Services - Administration	\$4,749,900
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	471,263
200 Personnel Services - Employee Benefits	373,335
300 Purchased Professional and Technical Services	34,571
500 Other Purchased Services	610
600 Supplies	157,900
800 Other Objects	520
Total Support Services - Pupil Health	\$1,038,199
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	462,480
200 Personnel Services - Employee Benefits	273,156
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	14,264
600 Supplies	30,600
800 Other Objects	7,750
Total Support Services - Business	\$883,250
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,132,262
200 Personnel Services - Employee Benefits	1,765,722
300 Purchased Professional and Technical Services	168,820
400 Purchased Property Services	2,769,700
500 Other Purchased Services	272,554
600 Supplies	1,248,466
700 Property	157,500

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$8,516,524
2700 Student Transportation Services	
100 Personnel Services - Salaries	56,818
200 Personnel Services - Employee Benefits	50,402
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	5,249,683
600 Supplies	17,200
800 Other Objects	150
Total Student Transportation Services	\$5,378,253
2800 Support Services - Central	
100 Personnel Services - Salaries	670,914
200 Personnel Services - Employee Benefits	506,342
300 Purchased Professional and Technical Services	107,000
400 Purchased Property Services	13,286
500 Other Purchased Services	21,476
600 Supplies	2,266,765
700 Property	255,000
800 Other Objects	2,000
Total Support Services - Central	\$3,842,783
Total Support Services	\$28,519,834
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	468,616
200 Personnel Services - Employee Benefits	228,087
300 Purchased Professional and Technical Services	153,000
500 Other Purchased Services	233,720
600 Supplies	134,500
800 Other Objects	30,000
Total Student Activities	\$1,247,923
3300 Community Services	
100 Personnel Services - Salaries	21,637
200 Personnel Services - Employee Benefits	971
600 Supplies	1,510
Total Community Services	\$24,118
Total Operation of Non-Instructional Services	\$1,272,041
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,154,719
900 Other Uses of Funds	4,830,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,984,719
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$8,284,719
TOTAL EXPENDITURES	\$89,573,536

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	15,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	6,566,000	5,755,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,891,000	\$21,010,000

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

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$21,891,000

\$21,010,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	79,560,000	74,730,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,500,000	2,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,000,000	15,000,000
0599 Other Noncurrent Liabilities	6,245,050	5,550,000
Total General Fund	\$103,305,050	\$97,780,000

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		

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$103,305,050	\$97,780,000

2021-2022 Final General Fund Budget

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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**TOTAL INDEBTEDNESS****\$103,305,050****\$97,780,000**

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	7,910	
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$7,910	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$7,910	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	5,520	
200 Personnel Services - Employee Benefits	2,390	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$7,910	
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$7,910	
TOTAL EXPENDITURES	\$7,910	

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$1,176	\$0
TOTAL REVENUES	\$1,176	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	211	0
7820 State Share of Retirement Contributions	965	0
Total Revenue from State Sources	\$1,176	\$0
TOTAL REVENUES	\$1,176	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	120,000
0840 Assigned Fund Balance	4,730,205
0850 Unassigned Fund Balance	7,140,845
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,991,050
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,306,050