



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Tioga SD	COUNTY : Tioga	AUN : 117596003
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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	\$38527175
Ending Unassigned Fund Balance	\$383268
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.99%

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 <i>Miana L. Barnes</i>	DATE <i>6-15-2021</i>
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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> Northern Tioga SD	<b>County :</b> Tioga	<b>AUN Number :</b> 117596003
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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> 5/10/2021
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$2,116.00 Function 2800, Object 200: \$15,151.00	Tuition for Administration and Certified Support Professionals are included in object code 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserve \$2,492,340; Capital Reserve \$1,000,000; GASB Reserve \$600,000; Insurance Reserve \$840,000; Special Education Reserve \$650,000; Board Initiative Reserve \$150,000; Technology Reserve \$1,000,000;

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

6,242,219

0850 Unassigned Fund Balance

1,892,158

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$8,134,377**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

12,324,620

7000 Revenue from State Sources

21,283,364

8000 Revenue from Federal Sources

1,569,868

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

**\$35,177,852**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$43,312,229**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,444,066
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	10,900
6114 Payments in Lieu of Current Taxes - State / Local	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	2,160,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	427,303
6910 Rentals	3,700
6940 Tuition from Patrons	6,275
6990 Refunds and Other Miscellaneous Revenue	131,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,324,620</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,847,600
7112 Basic Education Funding-Social Security	730,556
7160 Tuition for Orphans Subsidy	12,000
7220 Vocational Education	71,209
7240 Driver Education - Student	3,900
7271 Special Education funds for School-Aged Pupils	1,737,364
7311 Pupil Transportation Subsidy	1,482,275
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	214,880
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	476,809
7505 Ready to Learn Block Grant	446,252
7820 State Share of Retirement Contributions	3,208,519
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,283,364</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	729,031
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,938
8517 NCLB, Title IV - 21st Century Schools	148,935
8521 Vocational Education - Operating Expenditures	50,082
8749 Other CARES Act Funding	418,903

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	123,979
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,569,868</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,177,852</b>
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Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$8,444,066</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$476,818</u></b>
Total Approx. Tax Revenue:	<b>\$8,920,884</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$9,986,400</b>

Tioga

Total

**2020-21 Data**

a. Assessed Value	\$539,680,041	\$539,680,041
b. Real Estate Mills	18.4590	

**I. 2021-22 Data**

c. 2019 STEB Market Value	\$730,504,275	\$730,504,275
d. Assessed Value	\$541,004,366	\$541,004,366
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2020-21 Calculations**

f. 2020-21 Tax Levy	\$9,961,954	\$9,961,954
(a * b)		

**2021-22 Calculations**

<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$9,961,954	\$9,961,954
(f Total * g)		
i. Base Mills Subject to Index	18.4590	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	88.79534%	88.79534%
k. Tax Levy Needed	\$9,986,400	\$9,986,400
(Approx. Tax Levy * g)		

**I. 2021-22 Real Estate Tax Rate 18.4590**

(k / d \* 1000)

<b>III.</b> m. Tax Levy Generated by Mills	\$9,986,400	\$9,986,400
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,509,582
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,444,066
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,444,066</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$476,818</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$8,920,884</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,986,400</b>	
	<b>Tioga</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.2711	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,425,749	\$10,425,749
<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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,674.00	
Number of Homestead/Farmstead Properties	3405	3405
Median Assessed Value of Homestead Properties		\$69,610

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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,444,066</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$476,818</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$8,920,884</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,986,400</b>
	<b>Tioga</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$476,809	Lowering RE Tax Rate	\$0	\$476,809
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9			\$9
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$476,818</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>
Tioga	541,004,366	18.4590	9,986,400			88.79534%	
<b>Totals:</b>	<b>541,004,366</b>		<b>9,986,400</b>	476,818	9,509,582	88.79534%	8,444,066

	<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	19,876
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 19,876 19,876**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	2,000,000	2,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 2,160,000 2,160,000**

**Total Act 511, Current Taxes 2,179,876**

<b>Act 511 Tax Limit --&gt;</b>	<b>730,504,275</b>	<b>12</b>	<b>8,766,051</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> Tioga	18.4590	18.4590	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,690,805
1200 Special Programs - Elementary / Secondary	5,625,330
1300 Vocational Education	298,740
1400 Other Instructional Programs - Elementary / Secondary	153,303
<b>Total Instruction</b>	<b>\$23,768,178</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,304,949
2200 Support Services - Instructional Staff	1,527,805
2300 Support Services - Administration	2,078,759
2400 Support Services - Pupil Health	389,954
2500 Support Services - Business	395,822
2600 Operation and Maintenance of Plant Services	3,008,810
2700 Student Transportation Services	2,262,815
2800 Support Services - Central	102,137
2900 Other Support Services	2,500
<b>Total Support Services</b>	<b>\$11,073,551</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	659,297
3300 Community Services	36,175
<b>Total Operation of Non-Instructional Services</b>	<b>\$695,472</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	45,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$45,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,591,622
5200 Interfund Transfers - Out	525,500
5900 Budgetary Reserve	827,852
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,944,974</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,527,175</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,191,202
200 Personnel Services - Employee Benefits	6,604,099
300 Purchased Professional and Technical Services	60,320
400 Purchased Property Services	69,600
500 Other Purchased Services	1,214,590
600 Supplies	495,889
700 Property	54,500
800 Other Objects	605
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,690,805</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,612,230
200 Personnel Services - Employee Benefits	2,401,466
300 Purchased Professional and Technical Services	213,000
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	31,928
700 Property	2,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,625,330</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	141,527
200 Personnel Services - Employee Benefits	101,063
400 Purchased Property Services	450
500 Other Purchased Services	22,300
600 Supplies	17,616
700 Property	15,784
<b>Total Vocational Education</b>	<b>\$298,740</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	55,380
200 Personnel Services - Employee Benefits	30,333
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	38,450
600 Supplies	2,540
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$153,303</b>
<b>Total Instruction</b>	<b>\$23,768,178</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	726,357
200 Personnel Services - Employee Benefits	522,083
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	16,785
800 Other Objects	1,850
<b>Total Support Services - Students</b>	<b>\$1,304,949</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	644,376
200 Personnel Services - Employee Benefits	524,885
300 Purchased Professional and Technical Services	117,440
400 Purchased Property Services	16,940
500 Other Purchased Services	36,090
600 Supplies	186,155
800 Other Objects	1,919
<b>Total Support Services - Instructional Staff</b>	<b>\$1,527,805</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,013,634
200 Personnel Services - Employee Benefits	698,599
300 Purchased Professional and Technical Services	149,950
400 Purchased Property Services	42,229
500 Other Purchased Services	111,615
600 Supplies	45,732
800 Other Objects	17,000
<b>Total Support Services - Administration</b>	<b>\$2,078,759</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	187,963
200 Personnel Services - Employee Benefits	181,907
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	10,484
<b>Total Support Services - Pupil Health</b>	<b>\$389,954</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	201,759
200 Personnel Services - Employee Benefits	159,259
300 Purchased Professional and Technical Services	8,695
400 Purchased Property Services	4,529
500 Other Purchased Services	11,800
600 Supplies	9,080
800 Other Objects	700
<b>Total Support Services - Business</b>	<b>\$395,822</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	900,612
200 Personnel Services - Employee Benefits	754,991
300 Purchased Professional and Technical Services	82,450
400 Purchased Property Services	344,664
500 Other Purchased Services	151,000
600 Supplies	658,179

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	116,664
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,008,810</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,500
500 Other Purchased Services	2,250,515
600 Supplies	4,800
<b>Total Student Transportation Services</b>	<b>\$2,262,815</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	2,116
200 Personnel Services - Employee Benefits	15,151
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	6,800
600 Supplies	68,570
<b>Total Support Services - Central</b>	<b>\$102,137</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	2,500
<b>Total Other Support Services</b>	<b>\$2,500</b>
<b>Total Support Services</b>	<b>\$11,073,551</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	340,767
200 Personnel Services - Employee Benefits	107,699
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	4,000
500 Other Purchased Services	108,300
600 Supplies	60,184
700 Property	1,700
800 Other Objects	9,647
<b>Total Student Activities</b>	<b>\$659,297</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,407
600 Supplies	21,768
<b>Total Community Services</b>	<b>\$36,175</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$695,472</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	45,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$45,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$45,000</b>



<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	812,622
900 Other Uses of Funds	779,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,591,622</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	525,500
<b>Total Interfund Transfers - Out</b>	<b>\$525,500</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	827,852
<b>Total Budgetary Reserve</b>	<b>\$827,852</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,944,974</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,527,175</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	12,300,000	1,000,000
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	1,706,666	1,706,866
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	378,000	378,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,384,666</b>	<b>\$3,084,866</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	4,250,000	4,250,000
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	5,517,481	3,363,090
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$9,767,481</b>	<b>\$7,613,090</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,152,147</b>	<b>\$10,697,956</b>

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	20,695,000	19,730,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	356,338	228,718
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	164,327	241,327
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$21,215,665</b>	<b>\$20,200,045</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

## 2021-2022 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$21,215,665</b>	<b>\$20,200,045</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**

**TOTAL INDEBTEDNESS**

**\$21,215,665**

**\$20,200,045**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,401,786
0850 Unassigned Fund Balance	383,268
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,785,054</b>
<b>5900 Budgetary Reserve</b>	<b>827,852</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,612,906</b>