

**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 : Big Spring SD	County : Cumberland	AUN Number : 115210503
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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 
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unforeseen expenses
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.	Unforeseen maintenance and building repairs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Healthcare, Technology, Special Ed, Student info system/financial software

<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	3,031,131	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	6,025,005	
0850 Unassigned Fund Balance	2,762,532	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,341,537</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	35,597,607	
7000 Revenue from State Sources	19,321,630	
8000 Revenue from Federal Sources	894,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$55,813,737</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$65,155,274</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,309,461
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	29,900
6114 Payments in Lieu of Current Taxes - State / Local	38,300
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	5,876,273
6400 Delinquencies on Taxes Levied / Assessed by the LEA	783,216
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	23,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	577,000
6910 Rentals	22,099
6940 Tuition from Patrons	700,957
6990 Refunds and Other Miscellaneous Revenue	11,501
REVENUE FROM LOCAL SOURCES	\$35,597,607
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,653,657
7112 Basic Education Funding-Social Security	764,000
7160 Tuition for Orphans Subsidy	22,900
7220 Vocational Education	77,274
7271 Special Education funds for School-Aged Pupils	1,990,000
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,694
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	510,586
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,500
7340 State Property Tax Reduction Allocation	776,579
7505 Ready to Learn Block Grant	401,851
7509 Supplemental Equipment Grants	3,919
7521 Continuity of Education and Equity Grants	40,000
7820 State Share of Retirement Contributions	3,411,670
REVENUE FROM STATE SOURCES	\$19,321,630
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	465,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,000
8517 NCLB, Title IV - 21St Century Schools	36,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	300,000
REVENUE FROM FEDERAL SOURCES	\$894,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,813,737

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,309,461	
Amount of Tax Relief for Homestead Exclusions	<u>\$776,579</u>	
Total Approx. Tax Revenue:	\$28,086,040	
Approx. Tax Levy for Tax Rate Calculation:	\$29,523,380	
	Cumberland	Total

2020-21 Data		
a. Assessed Value	\$1,877,066,040	\$1,877,066,040
b. Real Estate Mills	15.0123	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,511,387,583	\$1,511,387,583
d. Assessed Value	\$1,896,451,000	\$1,896,451,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$28,179,079	\$28,179,079
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$28,179,079	\$28,179,079
(f Total * g)		
i. Base Mills Subject to Index	15.0123	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$29,523,380	\$29,523,380
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	15.5677	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,523,380	\$29,523,380
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,746,801
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,309,461
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,309,461	
Amount of Tax Relief for Homestead Exclusions	<u>\$776,579</u>	
Total Approx. Tax Revenue:	\$28,086,040	
Approx. Tax Levy for Tax Rate Calculation:	\$29,523,380	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.5677	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,523,380	\$29,523,380
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	\$8,665.65	
Number of Homestead/Farmstead Properties	5809	5809
Median Assessed Value of Homestead Properties		\$180,150

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,309,461
Amount of Tax Relief for Homestead Exclusions	<u>\$776,579</u>
Total Approx. Tax Revenue:	\$28,086,040
Approx. Tax Levy for Tax Rate Calculation:	\$29,523,380
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$776,579	Lowering RE Tax Rate	\$0	\$776,579
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$776,579

<u>CODE</u>									
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>Percent Collected</u>		<u>Generated By Mills</u>
Cumberland	1,896,451,000	15.5677	29,523,380				95.00000%		
Totals:	1,896,451,000		29,523,380	-	776,579	=	28,746,801	X	95.00000% = 27,309,461

		<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	50,000	50,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments				50,000	50,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	5,400,000	5,400,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	476,273	476,273
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				5,876,273	5,876,273
Total Act 511, Current Taxes					5,926,273
Act 511 Tax Limit -->			1,511,387,583	X	
			Market Value	12	18,136,651
				Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Cumberland <u>Current Act 511 Taxes– Flat Rate Assessments</u>	15.0123	15.5677	3.70%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,626,280
1200 Special Programs - Elementary / Secondary	9,845,549
1300 Vocational Education	898,000
1400 Other Instructional Programs - Elementary / Secondary	192,802
1700 Higher Education Programs for Secondary Students	500
Total Instruction	\$33,563,131
2000 Support Services	
2100 Support Services - Students	2,027,773
2200 Support Services - Instructional Staff	1,630,843
2300 Support Services - Administration	3,007,345
2400 Support Services - Pupil Health	552,882
2500 Support Services - Business	425,990
2600 Operation and Maintenance of Plant Services	4,691,985
2700 Student Transportation Services	2,660,435
2800 Support Services - Central	1,102,038
2900 Other Support Services	28,000
Total Support Services	\$16,127,291
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,196,130
3300 Community Services	17,316
Total Operation of Non-Instructional Services	\$1,213,446
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,742,900
5200 Interfund Transfers - Out	79,500
5900 Budgetary Reserve	99,500
Total Other Expenditures and Financing Uses	\$4,921,900
Total Estimated Expenditures and Other Financing Uses	\$55,825,768

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,712,989
200 Personnel Services - Employee Benefits	7,227,554
300 Purchased Professional and Technical Services	855,369
400 Purchased Property Services	125,378
500 Other Purchased Services	2,647,773
600 Supplies	650,227
700 Property	394,870
800 Other Objects	12,120
Total Regular Programs - Elementary / Secondary	\$22,626,280
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,266,182
200 Personnel Services - Employee Benefits	2,246,317
300 Purchased Professional and Technical Services	1,607,850
400 Purchased Property Services	4,500
500 Other Purchased Services	2,495,850
600 Supplies	221,100
700 Property	3,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	\$9,845,549
1300 <u>Vocational Education</u>	
500 Other Purchased Services	898,000
Total Vocational Education	\$898,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	58,000
200 Personnel Services - Employee Benefits	24,702
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	104,100
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$192,802
1700 <u>Higher Education Programs for Secondary Students</u>	
600 Supplies	500
Total Higher Education Programs for Secondary Students	\$500
Total Instruction	\$33,563,131
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,100,348
200 Personnel Services - Employee Benefits	698,395
300 Purchased Professional and Technical Services	131,625
500 Other Purchased Services	8,350
600 Supplies	84,505
800 Other Objects	4,550

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,027,773
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	588,160
200 Personnel Services - Employee Benefits	520,718
300 Purchased Professional and Technical Services	321,506
500 Other Purchased Services	89,459
600 Supplies	96,700
700 Property	12,500
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$1,630,843
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,583,332
200 Personnel Services - Employee Benefits	1,046,825
300 Purchased Professional and Technical Services	141,050
500 Other Purchased Services	127,447
600 Supplies	47,864
700 Property	20,777
800 Other Objects	40,050
Total Support Services - Administration	\$3,007,345
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	339,504
200 Personnel Services - Employee Benefits	169,178
300 Purchased Professional and Technical Services	18,900
400 Purchased Property Services	600
500 Other Purchased Services	250
600 Supplies	16,000
700 Property	8,000
800 Other Objects	450
Total Support Services - Pupil Health	\$552,882
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	241,132
200 Personnel Services - Employee Benefits	110,641
300 Purchased Professional and Technical Services	10,590
400 Purchased Property Services	2,400
500 Other Purchased Services	9,150
600 Supplies	38,800
700 Property	9,777
800 Other Objects	3,500
Total Support Services - Business	\$425,990
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,501,819
200 Personnel Services - Employee Benefits	990,943
300 Purchased Professional and Technical Services	154,900
400 Purchased Property Services	569,600
500 Other Purchased Services	113,623

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,315,050
700 Property	45,000
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	\$4,691,985
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,225
200 Personnel Services - Employee Benefits	27,595
300 Purchased Professional and Technical Services	19,500
500 Other Purchased Services	2,557,726
600 Supplies	8,239
800 Other Objects	150
Total Student Transportation Services	\$2,660,435
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	88,642
200 Personnel Services - Employee Benefits	82,687
300 Purchased Professional and Technical Services	840,109
400 Purchased Property Services	51,500
600 Supplies	38,850
800 Other Objects	250
Total Support Services - Central	\$1,102,038
2900 <u>Other Support Services</u>	
500 Other Purchased Services	28,000
Total Other Support Services	\$28,000
Total Support Services	\$16,127,291
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	629,065
200 Personnel Services - Employee Benefits	303,299
300 Purchased Professional and Technical Services	80,855
500 Other Purchased Services	84,600
600 Supplies	43,272
700 Property	38,039
800 Other Objects	17,000
Total Student Activities	\$1,196,130
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,200
200 Personnel Services - Employee Benefits	2,666
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	4,800
600 Supplies	150
700 Property	1,000
Total Community Services	\$17,316
Total Operation of Non-Instructional Services	\$1,213,446

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,077,900
900 Other Uses of Funds	3,665,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,742,900
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	79,500
Total Interfund Transfers - Out	\$79,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	99,500
Total Budgetary Reserve	\$99,500
Total Other Expenditures and Financing Uses	\$4,921,900
TOTAL EXPENDITURES	\$55,825,768

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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	11,197,664	11,403,300
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	7,950,000	7,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	330,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	230,000	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,627,664	\$19,468,300

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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$19,627,664	\$19,468,300

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	43,666,405	39,047,008
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	925,700	941,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,721,820	7,841,240
0599 Other Noncurrent Liabilities		
Total General Fund	\$52,313,925	\$47,829,448
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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		

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

LEA : 115210503 Big Spring SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 115210503 Big Spring SD			
Printed 5/18/2021 10:24:29 AM		Page - 5 of 6	
<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	\$52,313,925	\$47,829,448	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$52,313,925	\$47,829,448

Account Description	Amounts
0810 Nonspendable Fund Balance	3,031,131
0820 Restricted Fund Balance	
0830 Committed Fund Balance	554,000
0840 Assigned Fund Balance	6,025,000
0850 Unassigned Fund Balance	2,750,506
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,329,506
5900 Budgetary Reserve	99,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,460,137