

PROPOSED

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ryan P Kish

(610)826-7101

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

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Extension

\_\_\_\_\_  
rkish@palmerton.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Palmerton Area SD	COUNTY : Carbon	AUN : 121136503
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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	\$35262562
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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
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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> Palmerton Area SD	<b>County :</b> Carbon	<b>AUN Number :</b> 121136503
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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>
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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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$747,229.00 C x 2%: \$14,944.58	The data necessary to calculate the Homestead/Farmstead Exclusions has not been released yet at this time.
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: \$298,145.00 Function 2200, Object 200: \$332,962.00	Medical and Tuition Reimbursements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unpredictable during budget preparations.
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 committed fund balance is board approved fund balance designations.
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 assigned fund balance is management directed for specific purposes such as balancing the budget and future budget stabilization.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	27,566
0820 Restricted Fund Balance	131,296
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	3,033,275
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,310,054</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	20,296,546
7000 Revenue from State Sources	12,965,904
8000 Revenue from Federal Sources	398,743
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$33,661,193</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$39,971,247</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	16,942,085
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	5,100
6120 Current Per Capita Taxes, Section 679	34,740
6140 Current Act 511 Taxes - Flat Rate Assessments	52,119
6150 Current Act 511 Taxes - Proportional Assessments	1,887,518
6400 Delinquencies on Taxes Levied / Assessed by the LEA	938,446
6500 Earnings on Investments	41,056
6700 Revenues from LEA Activities	33,484
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,717
6910 Rentals	300
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	4,481

**REVENUE FROM LOCAL SOURCES \$20,296,546**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,700,034
7112 Basic Education Funding-Social Security	514,297
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,408,423
7292 Pre-K Counts	255,000
7311 Pupil Transportation Subsidy	419,963
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,730
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,511
7340 State Property Tax Reduction Allocation	747,229
7505 Ready to Learn Block Grant	303,000
7820 State Share of Retirement Contributions	2,336,717

**REVENUE FROM STATE SOURCES \$12,965,904**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,815
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,928

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21St Century Schools 10,000

**REVENUE FROM FEDERAL SOURCES \$398,743**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 33,661,193**

Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$16,942,085</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$747,229</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$17,689,314</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$18,770,724</b>	
	<b>Carbon</b>	<b>Total</b>

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<b>2020-21 Data</b>		
a. Assessed Value	\$311,851,662	\$311,851,662
b. Real Estate Mills	57.7793	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$785,209,746	\$785,209,746
d. Assessed Value	\$312,074,576	\$312,074,576
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$18,018,571	\$18,018,571
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$18,018,571	\$18,018,571
(f Total * g)		
i. Base Mills Subject to Index	57.7793	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$18,770,724	\$18,770,724
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>60.1482</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,770,724	\$18,770,724
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,023,495
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,942,085
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,942,085	
Amount of Tax Relief for Homestead Exclusions	<u>\$747,229</u>	
Total Approx. Tax Revenue:	\$17,689,314	
Approx. Tax Levy for Tax Rate Calculation:	\$18,770,724	

Carbon

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	60.1482	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,770,724	\$18,770,724
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$44,000

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Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$16,942,085</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$747,229</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$17,689,314</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$18,770,724</b>

<b>Carbon</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$747,229	Lowering RE Tax Rate	\$0	\$747,229
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$747,229</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>
Carbon	312,074,576	60.1482	18,770,724			94.00000%	
<b>Totals:</b>	<b>312,074,576</b>		<b>18,770,724</b>	- 747,229 =	18,023,495 X	94.00000% =	16,942,085

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,740
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	\$5.00	\$0.00	34,740
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	17,379
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 52,119 52,119**

	<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	0.500%	0.000%	1,677,844	1,677,844
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	209,674	209,674
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 1,887,518 1,887,518**

**Total Act 511, Current Taxes 1,939,637**

<b>Act 511 Tax Limit --&gt;</b>	<b>785,209,746 X</b>	<b>12</b>	<b>9,422,517</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Carbon	57.7793	60.1482	4.10%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,092,832
1200 Special Programs - Elementary / Secondary	5,677,910
1300 Vocational Education	2,414,313
1400 Other Instructional Programs - Elementary / Secondary	219,832
1600 Adult Education Programs	202,846
<b>Total Instruction</b>	<b>\$22,607,733</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	841,958
2200 Support Services - Instructional Staff	707,134
2300 Support Services - Administration	1,906,844
2400 Support Services - Pupil Health	348,856
2500 Support Services - Business	565,199
2600 Operation and Maintenance of Plant Services	2,658,944
2700 Student Transportation Services	1,517,536
2800 Support Services - Central	498,880
2900 Other Support Services	23,100
<b>Total Support Services</b>	<b>\$9,068,451</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,017,010
3300 Community Services	226,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,243,010</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,168,368
5200 Interfund Transfers - Out	75,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,343,368</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,262,562</b>

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,632,346
200 Personnel Services - Employee Benefits	5,144,952
300 Purchased Professional and Technical Services	130,314
400 Purchased Property Services	65,508
500 Other Purchased Services	712,173
600 Supplies	337,986
700 Property	66,000
800 Other Objects	3,553
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,092,832</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,731,498
200 Personnel Services - Employee Benefits	1,037,279
300 Purchased Professional and Technical Services	1,405,025
500 Other Purchased Services	1,423,373
600 Supplies	63,005
700 Property	17,200
800 Other Objects	530
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,677,910</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	278,787
200 Personnel Services - Employee Benefits	195,167
300 Purchased Professional and Technical Services	325
400 Purchased Property Services	2,500
500 Other Purchased Services	1,922,653
600 Supplies	14,881
<b>Total Vocational Education</b>	<b>\$2,414,313</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	34,352
200 Personnel Services - Employee Benefits	14,987
500 Other Purchased Services	170,493
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$219,832</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	202,846
<b>Total Adult Education Programs</b>	<b>\$202,846</b>
<b>Total Instruction</b>	<b>\$22,607,733</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	494,762
200 Personnel Services - Employee Benefits	307,387
300 Purchased Professional and Technical Services	19,565
400 Purchased Property Services	2,478
500 Other Purchased Services	4,573

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,550
700 Property	1,600
800 Other Objects	2,043
<b>Total Support Services - Students</b>	<b>\$841,958</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	298,145
200 Personnel Services - Employee Benefits	332,962
300 Purchased Professional and Technical Services	7,520
400 Purchased Property Services	4,676
500 Other Purchased Services	5,795
600 Supplies	51,391
700 Property	5,125
800 Other Objects	1,520
<b>Total Support Services - Instructional Staff</b>	<b>\$707,134</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	911,717
200 Personnel Services - Employee Benefits	563,673
300 Purchased Professional and Technical Services	269,226
400 Purchased Property Services	21,613
500 Other Purchased Services	78,513
600 Supplies	35,632
700 Property	1,475
800 Other Objects	24,995
<b>Total Support Services - Administration</b>	<b>\$1,906,844</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	189,177
200 Personnel Services - Employee Benefits	130,519
300 Purchased Professional and Technical Services	20,115
400 Purchased Property Services	1,113
500 Other Purchased Services	219
600 Supplies	6,325
700 Property	1,150
800 Other Objects	238
<b>Total Support Services - Pupil Health</b>	<b>\$348,856</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	305,212
200 Personnel Services - Employee Benefits	199,335
300 Purchased Professional and Technical Services	39,348
400 Purchased Property Services	3,064
500 Other Purchased Services	9,920
600 Supplies	3,500
700 Property	1,000
800 Other Objects	3,820
<b>Total Support Services - Business</b>	<b>\$565,199</b>
<b>2600 Operation and Maintenance of Plant Services</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	984,629
200 Personnel Services - Employee Benefits	647,957
300 Purchased Professional and Technical Services	32,449
400 Purchased Property Services	152,206
500 Other Purchased Services	159,970
600 Supplies	678,783
700 Property	1,600
800 Other Objects	1,350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,658,944</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,517,536
<b>Total Student Transportation Services</b>	<b>\$1,517,536</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	265,682
200 Personnel Services - Employee Benefits	187,968
300 Purchased Professional and Technical Services	33,580
500 Other Purchased Services	3,650
600 Supplies	8,000
<b>Total Support Services - Central</b>	<b>\$498,880</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	23,100
<b>Total Other Support Services</b>	<b>\$23,100</b>
<b>Total Support Services</b>	<b>\$9,068,451</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	406,674
200 Personnel Services - Employee Benefits	209,662
300 Purchased Professional and Technical Services	80,750
400 Purchased Property Services	37,760
500 Other Purchased Services	127,151
600 Supplies	109,208
700 Property	24,690
800 Other Objects	21,115
<b>Total Student Activities</b>	<b>\$1,017,010</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	210,000
800 Other Objects	16,000
<b>Total Community Services</b>	<b>\$226,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,243,010</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	686,606
900 Other Uses of Funds	1,481,762



<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,168,368</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	75,000
<b>Total Interfund Transfers - Out</b>	<b>\$75,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,343,368</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,262,562</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	6,468,916	4,863,474
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,342,434	1,897,958
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,811,350</b>	<b>\$6,761,432</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$9,811,350</b>	<b>\$6,761,432</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	31,502,147	29,556,310
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	393,230	170,700
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$31,895,377</b>	<b>\$29,727,010</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$31,895,377</b>	<b>\$29,727,010</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**

**\$31,895,377**

**\$29,727,010**

Account Description	Amounts
0810 Nonspendable Fund Balance	27,566
0820 Restricted Fund Balance	131,296
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	1,431,906
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,708,685</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,967,547</b>