

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

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



President of the Board - Original Signature Required

6-14-21
Date



Secretary of the Board - Original Signature Required

6-14-21
Date



Chief School Administrator - Original Signature Required

6/14/21
Date

Jeffrey H Hummel

Contact Person

(570)372-2210 Extn :

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Selinsgrove Area SD	COUNTY : Snyder	AUN : 116557103
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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	\$44789250
Ending Unassigned Fund Balance	\$2878238
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.42%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/21
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Selinsgrove Area SD	County : Snyder	AUN Number : 116557103
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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 <i>Dennis R Wolfe</i>	DATE <i>5-10-2021</i>
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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.	
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate:	Per capita tax eliminated for 2021-22 budget.
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: \$24,428.00 Function 2800, Object 200: \$841,667.00	Account 2800-200 includes all retiree healthcare expenditures.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve account is used as a contingency for any unforeseen expenses or to offset a reduction in revenue during the fiscal year.
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.	Ending unassigned fund balance is used to offset future expenses and emergency fiscal needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is used as a reserve for offsetting future expense increases for identified costs - PSERS, Retiree healthcare, real estate tax refunds from appeals, educational resources.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Carryover balances for special education legal decision education fund and fifth grade outdoor education program.

<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	125,015	
0820 Restricted Fund Balance	320,292	
0830 Committed Fund Balance	6,791,476	
0840 Assigned Fund Balance	108,951	
0850 Unassigned Fund Balance	2,878,238	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,778,665</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,785,191	
7000 Revenue from State Sources	16,556,575	
8000 Revenue from Federal Sources	995,487	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$44,337,253</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$54,115,918</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,314,418
6112 Interim Real Estate Taxes	87,756
6113 Public Utility Realty Taxes	24,424
6114 Payments in Lieu of Current Taxes - State / Local	156,415
6150 Current Act 511 Taxes - Proportional Assessments	7,872,906
6400 Delinquencies on Taxes Levied / Assessed by the LEA	595,500
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	119,686
6800 Revenues from Intermediary Sources / Pass-Through Funds	340,697
6910 Rentals	92,485
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	68,000
6990 Refunds and Other Miscellaneous Revenue	54,904
REVENUE FROM LOCAL SOURCES	\$26,785,191
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,015,663
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	1,552,993
7311 Pupil Transportation Subsidy	865,001
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,293
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	586,792
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,469
7340 State Property Tax Reduction Allocation	663,529
7505 Ready to Learn Block Grant	418,661
7810 State Share of Social Security and Medicare Taxes	746,990
7820 State Share of Retirement Contributions	3,523,184
REVENUE FROM STATE SOURCES	\$16,556,575
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	711,074
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,533
8517 NCLB, Title IV - 21st Century Schools	38,880
8521 Vocational Education - Operating Expenditures	26,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$995,487
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,337,253

AUN: 116557103 Selinsgrove Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$17,314,418

Amount of Tax Relief for Homestead Exclusions

\$663,529

Total Approx. Tax Revenue:

\$17,977,947

Approx. Tax Levy for Tax Rate Calculation:

\$18,652,535

Snyder

Total

2020-21 Data

a. Assessed Value	\$264,072,450	\$264,072,450
b. Real Estate Mills	69.0000	

I. 2021-22 Data

c. 2019 STEB Market Value	\$1,446,739,464	\$1,446,739,464
d. Assessed Value	\$264,574,970	\$264,574,970
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$18,220,999	\$18,220,999
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$18,220,999	\$18,220,999
(f Total * g)		
i. Base Mills Subject to Index	69.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.25000%	96.25000%
k. Tax Levy Needed	\$18,652,535	\$18,652,535
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate

70.5000

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$18,652,535	\$18,652,535
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,989,006
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$17,314,418
(n * Est. Pct. Collection)		

AUN: 116557103 Selinsgrove Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,314,418
Amount of Tax Relief for Homestead Exclusions	<u>\$663,529</u>
Total Approx. Tax Revenue:	\$17,977,947
Approx. Tax Levy for Tax Rate Calculation:	\$18,652,535

Snyder

Total

Index Maximums		
p. Maximum Mills Based On Index	71.6910	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$18,967,644	\$18,967,644
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,922.70	
Number of Homestead/Farmstead Properties	4895	4895
Median Assessed Value of Homestead Properties		\$25,140

AUN: 116557103 Selinsgrove Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,314,418
Amount of Tax Relief for Homestead Exclusions	<u>\$663,529</u>
Total Approx. Tax Revenue:	\$17,977,947
Approx. Tax Levy for Tax Rate Calculation:	\$18,652,535
	Snyder

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$663,529	Lowering RE Tax Rate	\$0	\$663,529
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$663,529

CODE6111 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>
Snyder	264,574,970	70.5000	18,652,535			96.25000%	
Totals:	264,574,970		18,652,535	-	663,529 =	17,989,006 X	96.25000% = 17,314,418

	<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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.600%	0.000%	7,579,381
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	293,525
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			7,872,906
Total Act 511, Current Taxes			7,872,906
Act 511 Tax Limit -->	1,446,739,464 X	12	17,360,874
	Market Value	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> Snyder	69.0000	70.5000	2.18%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	1.600%	1.600%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,521,410
1200 Special Programs - Elementary / Secondary	5,044,489
1300 Vocational Education	2,681,750
1400 Other Instructional Programs - Elementary / Secondary	143,000
1500 Nonpublic School Programs	8,192
Total Instruction	\$26,398,841
2000 Support Services	
2100 Support Services - Students	2,384,965
2200 Support Services - Instructional Staff	2,057,330
2300 Support Services - Administration	2,210,121
2400 Support Services - Pupil Health	493,249
2500 Support Services - Business	504,700
2600 Operation and Maintenance of Plant Services	3,302,457
2700 Student Transportation Services	1,898,750
2800 Support Services - Central	894,095
Total Support Services	\$13,745,667
3000 Operation of Non-Instructional Services	
3200 Student Activities	958,856
3300 Community Services	42,886
Total Operation of Non-Instructional Services	\$1,001,742
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	120,000
5200 Interfund Transfers - Out	3,300,000
5900 Budgetary Reserve	223,000
Total Other Expenditures and Financing Uses	\$3,643,000
Total Estimated Expenditures and Other Financing Uses	\$44,789,250

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,581,023
200 Personnel Services - Employee Benefits	6,701,676
300 Purchased Professional and Technical Services	13,486
400 Purchased Property Services	10,185
500 Other Purchased Services	962,620
600 Supplies	206,641
700 Property	45,134
800 Other Objects	645
Total Regular Programs - Elementary / Secondary	\$18,521,410
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,460,224
200 Personnel Services - Employee Benefits	1,498,405
300 Purchased Professional and Technical Services	586,425
400 Purchased Property Services	9,560
500 Other Purchased Services	452,150
600 Supplies	32,425
700 Property	5,000
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$5,044,489
1300 Vocational Education	
100 Personnel Services - Salaries	834,681
200 Personnel Services - Employee Benefits	516,148
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,250,821
600 Supplies	62,100
700 Property	15,000
Total Vocational Education	\$2,681,750
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	143,000
Total Other Instructional Programs - Elementary / Secondary	\$143,000
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	8,092
400 Purchased Property Services	100
Total Nonpublic School Programs	\$8,192
Total Instruction	\$26,398,841
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,331,692
200 Personnel Services - Employee Benefits	952,594
300 Purchased Professional and Technical Services	75,966
500 Other Purchased Services	5,050

<u>Description</u>	<u>Amount</u>
600 Supplies	18,113
800 Other Objects	1,550
Total Support Services - Students	\$2,384,965
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	822,461
200 Personnel Services - Employee Benefits	643,719
300 Purchased Professional and Technical Services	11,050
400 Purchased Property Services	34,300
500 Other Purchased Services	39,100
600 Supplies	311,461
700 Property	190,439
800 Other Objects	4,800
Total Support Services - Instructional Staff	\$2,057,330
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,123,669
200 Personnel Services - Employee Benefits	739,744
300 Purchased Professional and Technical Services	242,483
400 Purchased Property Services	975
500 Other Purchased Services	62,027
600 Supplies	15,350
700 Property	1,900
800 Other Objects	23,973
Total Support Services - Administration	\$2,210,121
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	286,445
200 Personnel Services - Employee Benefits	196,674
300 Purchased Professional and Technical Services	1,845
400 Purchased Property Services	200
600 Supplies	7,420
800 Other Objects	665
Total Support Services - Pupil Health	\$493,249
2500 Support Services - Business	
100 Personnel Services - Salaries	267,708
200 Personnel Services - Employee Benefits	181,992
300 Purchased Professional and Technical Services	40,047
500 Other Purchased Services	1,000
600 Supplies	3,100
700 Property	3,000
800 Other Objects	7,853
Total Support Services - Business	\$504,700
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,258,228
200 Personnel Services - Employee Benefits	1,010,207
300 Purchased Professional and Technical Services	21,400
400 Purchased Property Services	376,415

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	131,607
600 Supplies	488,000
700 Property	15,000
800 Other Objects	1,600
Total Operation and Maintenance of Plant Services	\$3,302,457
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	53,560
200 Personnel Services - Employee Benefits	45,190
300 Purchased Professional and Technical Services	4,900
500 Other Purchased Services	1,790,800
600 Supplies	4,000
800 Other Objects	300
Total Student Transportation Services	\$1,898,750
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	24,428
200 Personnel Services - Employee Benefits	841,667
500 Other Purchased Services	28,000
Total Support Services - Central	\$894,095
Total Support Services	\$13,745,667
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	459,182
200 Personnel Services - Employee Benefits	176,659
300 Purchased Professional and Technical Services	72,908
400 Purchased Property Services	14,000
500 Other Purchased Services	98,400
600 Supplies	50,150
700 Property	37,652
800 Other Objects	49,905
Total Student Activities	\$958,856
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	25,730
200 Personnel Services - Employee Benefits	11,066
600 Supplies	6,090
Total Community Services	\$42,886
Total Operation of Non-Instructional Services	\$1,001,742
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	120,000
Total Debt Service / Other Expenditures and Financing Uses	\$120,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,300,000
Total Interfund Transfers - Out	\$3,300,000

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	223,000
Total Budgetary Reserve	\$223,000
Total Other Expenditures and Financing Uses	\$3,643,000
TOTAL EXPENDITURES	\$44,789,250

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	9,600,000	9,300,000
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	800,000	400,000
Other Capital Projects Fund	500,000	
Debt Service Fund	1,200,000	800,000
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	19,000	
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,679,000	\$11,050,000

Long-Term Investments

	<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		

<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	\$12,679,000	\$11,050,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	29,580,000	26,725,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	875,000	880,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,300,000	19,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$49,755,000	\$47,005,000
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

6,300

6,800

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**\$6,300****\$6,800****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	\$49,761,300	\$47,011,800

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	3,800,000	3,875,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
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		
Total Short-Term Payables	\$3,805,000	\$3,880,000
TOTAL INDEBTEDNESS	\$53,566,300	\$50,891,800

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	24,000	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$24,000	
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	\$24,000	

DescriptionNonspecial EducationSpecial Education**1000 Instruction****1100 Regular Programs - Elementary / Secondary**

- 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 Regular Programs - Elementary / Secondary**1200 Special Programs - Elementary / Secondary**

- 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 Vocational Education**

- 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 Other Instructional Programs - Elementary / Secondary**

- 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

24,000

Total Other Instructional Programs - Elementary / Secondary

\$24,000

1500 Nonpublic School Programs

- 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 Adult Education Programs		
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 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
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	\$24,000	
TOTAL EXPENDITURES	\$24,000	

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$18,000	\$0
TOTAL REVENUES	\$18,000	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	18,000	0
Total Revenue from Local Sources	\$18,000	\$0
TOTAL REVENUES	\$18,000	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	125,015
0820 Restricted Fund Balance	320,292
0830 Committed Fund Balance	6,339,479
0840 Assigned Fund Balance	108,951
0850 Unassigned Fund Balance	2,878,238
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,326,668
5900 Budgetary Reserve	223,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,994,975