

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

Tamera Stouffer

(717)709-4026

Extn :

Contact Person

Telephone

Extension

tamera.stouffer@casdonline.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chambersburg Area SD	COUNTY : Franklin	AUN : 112281302
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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	\$160367293
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)

School District Name : Chambersburg Area SD	County : Franklin	AUN Number : 112281302
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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>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	252,223
0820 Restricted Fund Balance	582,288
0830 Committed Fund Balance	838,107
0840 Assigned Fund Balance	20,086,596
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,924,703</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	96,279,315
7000 Revenue from State Sources	46,987,073
8000 Revenue from Federal Sources	12,100,904
9000 Other Financing Sources	5,000,000
Total Estimated Revenues And Other Financing Sources	<u>\$160,367,292</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$181,291,995</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	74,046,163
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	107,500
6130 Current Taxpayer Relief Taxes - Proportional Assessments	9,409,050
6140 Current Act 511 Taxes - Flat Rate Assessments	250,000
6150 Current Act 511 Taxes - Proportional Assessments	8,220,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	81,101
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,700,000
6910 Rentals	100,000
6940 Tuition from Patrons	368,000
6990 Refunds and Other Miscellaneous Revenue	66,751
REVENUE FROM LOCAL SOURCES	\$96,279,315
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	21,992,551
7112 Basic Education Funding-Social Security	2,351,843
7160 Tuition for Orphans Subsidy	148,000
7271 Special Education funds for School-Aged Pupils	4,252,784
7292 Pre-K Counts	1,417,500
7311 Pupil Transportation Subsidy	3,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	808,740
7330 Health Services (Medical, Dental, Nurse, Act 25)	194,000
7340 State Property Tax Reduction Allocation	1,348,504
7505 Ready to Learn Block Grant	1,128,079
7820 State Share of Retirement Contributions	10,295,072
REVENUE FROM STATE SOURCES	\$46,987,073
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	430,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,110,143
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	417,533
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	272,648
8517 NCLB, Title IV - 21st Century Schools	175,796

Amount

REVENUE FROM FEDERAL SOURCES

8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	350,000
8742 Governor's Emergency Education Relief Fund (GEER)	379,784
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	6,400,000
8749 Other CARES Act Funding	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	65,000

REVENUE FROM FEDERAL SOURCES	\$12,100,904
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OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000,000
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OTHER FINANCING SOURCES	\$5,000,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	160,367,292
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Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$74,046,163	
Amount of Tax Relief for Homestead Exclusions	<u>\$10,757,554</u>	
Total Approx. Tax Revenue:	\$84,803,717	
Approx. Tax Levy for Tax Rate Calculation:	\$87,888,974	

	Franklin	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$733,000,000	\$733,000,000
b. Real Estate Mills	118.9296	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$5,051,716,814	\$5,051,716,814
d. Assessed Value	\$739,000,000	\$739,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$87,175,397	\$87,175,397
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$87,175,397	\$87,175,397
(f Total * g)		
i. Base Mills Subject to Index	118.9296	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
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Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$87,888,974	\$87,888,974
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	118.9296	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$87,888,974	\$87,888,974
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,131,420
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,046,163
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$74,046,163
Amount of Tax Relief for Homestead Exclusions	<u>\$10,757,554</u>
Total Approx. Tax Revenue:	\$84,803,717
Approx. Tax Levy for Tax Rate Calculation:	\$87,888,974

Franklin

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	123.5678	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$91,316,604	\$91,316,604
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,039.00	
Number of Homestead/Farmstead Properties	17950	17950
Median Assessed Value of Homestead Properties		\$21,040

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$74,046,163
Amount of Tax Relief for Homestead Exclusions	<u>\$10,757,554</u>
Total Approx. Tax Revenue:	\$84,803,717
Approx. Tax Levy for Tax Rate Calculation:	\$87,888,974

Franklin	Total
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$9,409,050	Lowering RE Tax Rate	\$0	\$9,409,050
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,348,504	Lowering RE Tax Rate	\$0	\$1,348,504
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$10,757,554

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>
Franklin	739,000,000	118.9296	87,888,974			96.00000%	
Totals:	739,000,000		87,888,974	10,757,554 =	77,131,420 X	96.00000% =	74,046,163

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6130 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.700%	0.000%	9,409,050	9,409,050
Total Current Taxpayer Relief Taxes-- Proportional Assessments			9,409,050	9,409,050
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	\$5.00	\$0.00	250,000	250,000
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			250,000	250,000
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	0.500%	0.000%	6,720,750	6,720,750
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			8,220,750	8,220,750
Total Act 511, Current Taxes				8,470,750
Act 511 Tax Limit -->		5,051,716,814 X	12	60,620,602
		Market Value	Mills	(511 Limit)

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> Franklin	118.9296	118.9296	0.00%	Yes	3.9%				
	<u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	69,833,807
1200 Special Programs - Elementary / Secondary	20,690,296
1300 Vocational Education	2,537,816
1400 Other Instructional Programs - Elementary / Secondary	2,226,714
1500 Nonpublic School Programs	39,072
1800 Pre-Kindergarten	1,419,500
Total Instruction	\$96,747,205
2000 Support Services	
2100 Support Services - Students	5,399,137
2200 Support Services - Instructional Staff	3,703,689
2300 Support Services - Administration	8,676,240
2400 Support Services - Pupil Health	2,365,837
2500 Support Services - Business	992,850
2600 Operation and Maintenance of Plant Services	11,918,719
2700 Student Transportation Services	7,458,328
2800 Support Services - Central	4,907,474
2900 Other Support Services	15,600
Total Support Services	\$45,437,874
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,934,623
3300 Community Services	271,865
Total Operation of Non-Instructional Services	\$2,206,488
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,386,705
5200 Interfund Transfers - Out	589,021
5900 Budgetary Reserve	5,000,000
Total Other Expenditures and Financing Uses	\$15,975,726
Total Estimated Expenditures and Other Financing Uses	\$160,367,293

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,716,457
200 Personnel Services - Employee Benefits	25,026,259
300 Purchased Professional and Technical Services	1,399,503
400 Purchased Property Services	996,059
500 Other Purchased Services	3,990,140
600 Supplies	1,670,660
700 Property	5,872
800 Other Objects	28,857
Total Regular Programs - Elementary / Secondary	\$69,833,807
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,238,124
200 Personnel Services - Employee Benefits	5,366,047
300 Purchased Professional and Technical Services	5,333,436
400 Purchased Property Services	23,757
500 Other Purchased Services	2,586,382
600 Supplies	138,758
800 Other Objects	3,792
Total Special Programs - Elementary / Secondary	\$20,690,296
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	58,631
500 Other Purchased Services	2,479,185
Total Vocational Education	\$2,537,816
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	795,759
200 Personnel Services - Employee Benefits	582,347
300 Purchased Professional and Technical Services	548,108
500 Other Purchased Services	297,500
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$2,226,714
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	39,072
Total Nonpublic School Programs	\$39,072
1800 <u>Pre-Kindergarten</u>	
600 Supplies	2,000
800 Other Objects	1,417,500
Total Pre-Kindergarten	\$1,419,500
Total Instruction	\$96,747,205
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,135,696
200 Personnel Services - Employee Benefits	1,925,107

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	254,678
400 Purchased Property Services	4,072
500 Other Purchased Services	19,209
600 Supplies	53,250
800 Other Objects	7,125
Total Support Services - Students	\$5,399,137
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,775,369
200 Personnel Services - Employee Benefits	1,552,841
300 Purchased Professional and Technical Services	195,221
400 Purchased Property Services	4,917
500 Other Purchased Services	22,853
600 Supplies	146,160
800 Other Objects	6,328
Total Support Services - Instructional Staff	\$3,703,689
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,187,499
200 Personnel Services - Employee Benefits	2,603,285
300 Purchased Professional and Technical Services	1,074,849
400 Purchased Property Services	438,872
500 Other Purchased Services	194,857
600 Supplies	135,243
800 Other Objects	41,635
Total Support Services - Administration	\$8,676,240
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,085,105
200 Personnel Services - Employee Benefits	681,482
300 Purchased Professional and Technical Services	559,700
400 Purchased Property Services	5,000
500 Other Purchased Services	7,300
600 Supplies	27,250
Total Support Services - Pupil Health	\$2,365,837
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	491,273
200 Personnel Services - Employee Benefits	364,250
300 Purchased Professional and Technical Services	56,985
400 Purchased Property Services	12,046
500 Other Purchased Services	22,474
600 Supplies	40,077
800 Other Objects	5,745
Total Support Services - Business	\$992,850
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,029,418
200 Personnel Services - Employee Benefits	2,479,592
300 Purchased Professional and Technical Services	145,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,112,204
500 Other Purchased Services	314,750
600 Supplies	3,751,125
700 Property	80,000
800 Other Objects	6,630
Total Operation and Maintenance of Plant Services	\$11,918,719
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	564,969
200 Personnel Services - Employee Benefits	498,967
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	100,477
500 Other Purchased Services	6,021,078
600 Supplies	256,837
800 Other Objects	2,000
Total Student Transportation Services	\$7,458,328
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,279,690
200 Personnel Services - Employee Benefits	957,933
300 Purchased Professional and Technical Services	78,546
400 Purchased Property Services	114,872
500 Other Purchased Services	272,431
600 Supplies	2,174,302
700 Property	25,000
800 Other Objects	4,700
Total Support Services - Central	\$4,907,474
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,600
Total Other Support Services	\$15,600
Total Support Services	\$45,437,874
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	926,971
200 Personnel Services - Employee Benefits	383,983
300 Purchased Professional and Technical Services	239,804
400 Purchased Property Services	90,000
500 Other Purchased Services	190,500
600 Supplies	99,500
800 Other Objects	3,865
Total Student Activities	\$1,934,623
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	147,181
200 Personnel Services - Employee Benefits	90,409
300 Purchased Professional and Technical Services	3,775
600 Supplies	30,500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$271,865
Total Operation of Non-Instructional Services	\$2,206,488
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,411,705
900 Other Uses of Funds	5,975,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,386,705
5200 Interfund Transfers - Out	
900 Other Uses of Funds	589,021
Total Interfund Transfers - Out	\$589,021
5900 Budgetary Reserve	
800 Other Objects	5,000,000
Total Budgetary Reserve	\$5,000,000
Total Other Expenditures and Financing Uses	\$15,975,726
TOTAL EXPENDITURES	\$160,367,293

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	22,421,582	22,421,582
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	89,000	95,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,456,555	3,046,555
Other Capital Projects Fund	2,500,536	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds	21,220	21,220
Internal Service Fund	4,370,557	4,370,557
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$32,459,450	\$30,554,914

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$32,459,450	\$30,554,914
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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	133,563,000	130,560,469
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,900,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,560,000	3,560,000
0599 Other Noncurrent Liabilities	15,800,000	15,800,000
Total General Fund	\$154,823,000	\$151,820,469

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

42,000

42,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	325,000	325,000
0599 Other Noncurrent Liabilities	5,510,000	5,510,000
Total Food Service / Cafeteria Operations Fund	\$5,877,000	\$5,877,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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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	\$160,700,000	\$157,697,469

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	14,100,000	14,100,000
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	120,000	120,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,015,000	1,015,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$15,235,000	\$15,235,000
TOTAL INDEBTEDNESS	\$175,935,000	\$172,932,469

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	81,110	52,410
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$81,110	\$52,410
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	\$81,110	\$52,410

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	44,743	28,856
200 Personnel Services - Employee Benefits	31,860	20,369
300 Purchased Professional and Technical Services	4,040	2,584
400 Purchased Property Services		
500 Other Purchased Services	90	360
600 Supplies	377	241
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$81,110	\$52,410
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$81,110	\$52,410
TOTAL EXPENDITURES	\$81,110	\$52,410

7000 Revenue from State Sources	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Revenue from State Sources	\$10,221	\$6,535
TOTAL REVENUES	\$10,221	\$6,535

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	1,855	1,186
7820 State Share of Retirement Contributions	8,366	5,349
Total Revenue from State Sources	\$10,221	\$6,535
TOTAL REVENUES	\$10,221	\$6,535

Account Description	Amounts
0810 Nonspendable Fund Balance	252,223
0820 Restricted Fund Balance	582,288
0830 Committed Fund Balance	
0840 Assigned Fund Balance	20,924,702
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,924,702
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,759,213