

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

[Redacted Signature]

6/16/21

President of the Board - Original Signature Required

Date

[Redacted Signature]

06/16/2021

Secretary of the Board - Original Signature Required

Date

[Redacted Signature]

6/16/21

Chief School Administrator - Original Signature Required

Date

Cristy Lentz

(717)530-2703

Extn :

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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 : Shippensburg Area SD	COUNTY : Cumberland	AUN : 115218003
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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	\$56801039
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 6/16/21
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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> Shippensburg Area SD	<b>County :</b> Cumberland	<b>AUN Number :</b> 115218003
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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> 05/18/2021
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$143,359.00            Function 2800, Object 200: \$145,889.00</p>	<p>SASD accounts for support staff tuition reimbursement under function 2800 object 240, thus the reason why benefits are greater than salaries within this function.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed funds for future PSERS employer share of retirement contributions.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned Fund Balance is for future capital maintenance &amp; technology improvements, security enhancements, large curriculum purchases, the District Flagship Proud Projects (upgrade high school front entrance &amp; construction/renovation of a stadium.</p>

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

2,921,027

0840 Assigned Fund Balance

4,599,484

0850 Unassigned Fund Balance

573,003

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

**\$8,093,514**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

31,594,425

7000 Revenue from State Sources

20,089,247

8000 Revenue from Federal Sources

3,940,069

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

**\$55,623,741**

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

**\$63,717,255**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	23,675,148
6112 Interim Real Estate Taxes	309,082
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	67,500
6140 Current Act 511 Taxes - Flat Rate Assessments	157,500
6150 Current Act 511 Taxes - Proportional Assessments	5,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	914,000
6500 Earnings on Investments	5,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	643,395
6910 Rentals	15,000
6940 Tuition from Patrons	7,500
6990 Refunds and Other Miscellaneous Revenue	95,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$31,594,425</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,937,653
7112 Basic Education Funding-Social Security	951,992
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,920,801
7311 Pupil Transportation Subsidy	1,049,360
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	267,733
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,065
7340 State Property Tax Reduction Allocation	922,435
7505 Ready to Learn Block Grant	527,156
7820 State Share of Retirement Contr butions	4,348,052
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,089,247</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	870,464
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,142
8517 NCLB, Title IV - 21st Century Schools	66,108
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,312,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	559,355

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,940,069</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>55,623,741</b>
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Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$23,675,190</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$922,652</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$24,597,842</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$25,843,905</b>		

	<b>Cumberland</b>	<b>Franklin</b>	<b>Total</b>
<hr/>			
<b>2020-21 Data</b>			
a. Assessed Value	\$1,324,241,250	\$94,427,830	\$1,418,669,080
b. Real Estate Mills	11.9006	92.8314	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$1,156,136,024	\$644,101,825	\$1,800,237,849
d. Assessed Value	\$1,374,729,958	\$95,770,350	\$1,470,500,308
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$15,759,265	\$8,765,868	\$24,525,133
(a * b)			
<b>2021-22 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	64.22129%	35.77871%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$15,750,357	\$8,774,776	\$24,525,133
(f Total * g)			
i. Base Mills Subject to Index	11.9006	92.9257	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
k. Tax Levy Needed	\$16,597,289	\$9,246,616	\$25,843,905
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>12.0731</b>	<b>96.5498</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$16,597,252	\$9,246,608	\$25,843,860
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$24,921,208
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$23,675,148
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$23,675,190

Amount of Tax Relief for Homestead Exclusions

\$922,652

Total Approx. Tax Revenue:

\$24,597,842

Approx. Tax Levy for Tax Rate Calculation:

\$25,843,905

	Cumberland	Franklin	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	12.3647	96.5498	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,998,124	\$9,246,608	\$26,244,732
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$12,832.00	\$1,605.00	
Number of Homestead/Farmstead Properties	3450	2544	5994
Median Assessed Value of Homestead Properties			\$172,250

Act 1 Index (current): 3.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$23,675,190			
Amount of Tax Relief for Homestead Exclusions	<u>\$922,652</u>			
Total Approx. Tax Revenue:	\$24,597,842			
Approx. Tax Levy for Tax Rate Calculation:	\$25,843,905			

	Cumberland	Franklin		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$922,435	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$217		\$217
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$922,652</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>
Cumberland	1,374,729,958	12.0731	16,597,252			95.00000%	
Franklin	95,770,350	96.5498	9,246,608			95.00000%	
<b>Totals:</b>	<b>1,470,500,308</b>		<b>25,843,860</b>	922,652 =	24,921,208 X	95.00000% =	23,675,148

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			67,500
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	67,500	67,500
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	90,000	90,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>157,500</b>	<b>157,500</b>
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	0.900%	0.000%	5,200,000	5,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>5,650,000</b>	<b>5,650,000</b>
<b>Total Act 511, Current Taxes</b>				<b>5,807,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,800,237,849 X</b>	<b>12</b>	<b>21,602,854</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Cumberland	11.9006	12.0731	1.45%	Yes	3.9%				
	Franklin	92.9257	96.5498	3.90%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,319,594
1200 Special Programs - Elementary / Secondary	9,086,557
1300 Vocational Education	1,644,436
1400 Other Instructional Programs - Elementary / Secondary	337,888
1700 Higher Education Programs for Secondary Students	16,000
<b>Total Instruction</b>	<b>\$37,404,475</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,654,291
2200 Support Services - Instructional Staff	2,121,745
2300 Support Services - Administration	2,712,936
2400 Support Services - Pupil Health	694,191
2500 Support Services - Business	535,445
2600 Operation and Maintenance of Plant Services	3,301,001
2700 Student Transportation Services	2,561,991
2800 Support Services - Central	373,510
2900 Other Support Services	43,450
<b>Total Support Services</b>	<b>\$14,998,560</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	646,584
3300 Community Services	9,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$656,484</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,563,810
5200 Interfund Transfers - Out	177,710
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,741,520</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$56,801,039</b>

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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	13,349,113
200 Personnel Services - Employee Benefits	8,988,928
300 Purchased Professional and Technical Services	798,805
400 Purchased Property Services	83,253
500 Other Purchased Services	1,992,530
600 Supplies	203,982
700 Property	898,492
800 Other Objects	4,491
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,319,594</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,432,890
200 Personnel Services - Employee Benefits	2,253,459
300 Purchased Professional and Technical Services	1,280,793
400 Purchased Property Services	2,800
500 Other Purchased Services	1,592,354
600 Supplies	524,261
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,086,557</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	384,559
200 Personnel Services - Employee Benefits	260,130
500 Other Purchased Services	987,162
600 Supplies	12,290
800 Other Objects	295
<b>Total Vocational Education</b>	<b>\$1,644,436</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	89,176
200 Personnel Services - Employee Benefits	40,002
300 Purchased Professional and Technical Services	190,650
400 Purchased Property Services	75
500 Other Purchased Services	17,700
600 Supplies	285
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$337,888</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	16,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$16,000</b>
<b>Total Instruction</b>	<b>\$37,404,475</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,515,909
200 Personnel Services - Employee Benefits	999,916
300 Purchased Professional and Technical Services	97,353
500 Other Purchased Services	7,400

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<u>Description</u>	<u>Amount</u>
600 Supplies	30,783
700 Property	1,000
800 Other Objects	1,930
<b>Total Support Services - Students</b>	<b>\$2,654,291</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	596,166
200 Personnel Services - Employee Benefits	570,869
300 Purchased Professional and Technical Services	315,688
400 Purchased Property Services	54,600
500 Other Purchased Services	10,500
600 Supplies	480,277
700 Property	85,400
800 Other Objects	8,245
<b>Total Support Services - Instructional Staff</b>	<b>\$2,121,745</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,375,297
200 Personnel Services - Employee Benefits	922,561
300 Purchased Professional and Technical Services	289,750
400 Purchased Property Services	2,820
500 Other Purchased Services	68,906
600 Supplies	26,172
700 Property	1,175
800 Other Objects	26,255
<b>Total Support Services - Administration</b>	<b>\$2,712,936</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	405,596
200 Personnel Services - Employee Benefits	245,793
300 Purchased Professional and Technical Services	30,675
400 Purchased Property Services	385
600 Supplies	11,742
<b>Total Support Services - Pupil Health</b>	<b>\$694,191</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	265,046
200 Personnel Services - Employee Benefits	234,474
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	225
500 Other Purchased Services	24,000
600 Supplies	5,350
800 Other Objects	2,850
<b>Total Support Services - Business</b>	<b>\$535,445</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,129,837
200 Personnel Services - Employee Benefits	766,164
400 Purchased Property Services	797,000
500 Other Purchased Services	183,300

<u>Description</u>	<u>Amount</u>
600 Supplies	313,000
700 Property	109,700
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,301,001</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	48,563
200 Personnel Services - Employee Benefits	23,428
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	2,481,855
600 Supplies	850
800 Other Objects	295
<b>Total Student Transportation Services</b>	<b>\$2,561,991</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	143,359
200 Personnel Services - Employee Benefits	145,889
300 Purchased Professional and Technical Services	39,262
400 Purchased Property Services	32,200
500 Other Purchased Services	1,000
600 Supplies	8,800
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$373,510</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,450
600 Supplies	10,000
<b>Total Other Support Services</b>	<b>\$43,450</b>
<b>Total Support Services</b>	<b>\$14,998,560</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	339,655
200 Personnel Services - Employee Benefits	149,859
300 Purchased Professional and Technical Services	71,220
400 Purchased Property Services	26,600
500 Other Purchased Services	4,300
600 Supplies	50,950
800 Other Objects	4,000
<b>Total Student Activities</b>	<b>\$646,584</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	9,900
<b>Total Community Services</b>	<b>\$9,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$656,484</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	198,140



<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,365,670
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,563,810</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	177,710
<b>Total Interfund Transfers - Out</b>	<b>\$177,710</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,741,520</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,801,039</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	8,531,241	6,910,487
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	245,000	245,000
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>\$8,776,241</b>	<b>\$7,155,487</b>
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**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>\$8,776,241</b>	<b>\$7,155,487</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	9,443,042	9,043,089
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,252,644	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,689,980	5,800,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$16,385,666</b>	<b>\$16,243,089</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2021-2022 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$16,385,666</b>	<b>\$16,243,089</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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$16,385,666</b>	<b>\$16,243,089</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,821,103
0840 Assigned Fund Balance	4,095,113
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,916,216</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,916,216</b>
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