

# 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

\_\_\_\_\_  
Jamie N Achenbach

(610)863-3191

Extn :1318

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

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Telephone

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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 : Pen Argyl Area SD	COUNTY : Northampton	AUN : 120485603
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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	\$35023129
Ending Unassigned Fund Balance	\$2253242
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.43%

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

Yes   
 No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Pen Argyl Area SD	<b>County :</b> Northampton	<b>AUN Number :</b> 120485603
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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> 5/18/2021
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Monies needed for unexpected expenses One time funds from the federal government for CRRSA ESSER II and ARP ESSER III, respectively are budgeted here. As expenditures are paid from these funds they will be charged to the appropriate function and object.
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.	Monies needed for unexpected expenses

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	156,312
0830 Committed Fund Balance	1,919,996
0840 Assigned Fund Balance	1,077,360
0850 Unassigned Fund Balance	1,175,882
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,173,238</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	20,646,945
7000 Revenue from State Sources	10,670,268
8000 Revenue from Federal Sources	1,760,920
9000 Other Financing Sources	25,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$33,103,133</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$37,276,371</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,357,464
6112 Interim Real Estate Taxes	83,997
6113 Public Utility Realty Taxes	19,189
6114 Payments in Lieu of Current Taxes - State / Local	350
6150 Current Act 511 Taxes - Proportional Assessments	2,840,803
6400 Delinquencies on Taxes Levied / Assessed by the LEA	909,184
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,058
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	57,200
6940 Tuition from Patrons	16,000
6990 Refunds and Other Miscellaneous Revenue	2,700
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,646,945</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,067,257
7112 Basic Education Funding-Social Security	543,358
7160 Tuition for Orphans Subsidy	37,545
7271 Special Education funds for School-Aged Pupils	1,106,700
7311 Pupil Transportation Subsidy	485,635
7312 Nonpublic and Charter School Pupil Transportation Subsidy	34,650
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	695,813
7505 Ready to Learn Block Grant	256,790
7820 State Share of Retirement Contributions	2,412,520
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,670,268</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	170,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	807,945
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	722,975
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,760,920</b>

	<b>Amount</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	25,000
<b>OTHER FINANCING SOURCES</b>	<b>\$25,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>33,103,133</b>

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,357,464  
 Amount of Tax Relief for Homestead Exclusions \$695,813  
 Total Approx. Tax Revenue: \$17,053,277  
 Approx. Tax Levy for Tax Rate Calculation: \$18,238,799

Northampton

Total

2020-21 Data		
a. Assessed Value	\$316,724,247	\$316,724,247
b. Real Estate Mills	56.0600	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$852,767,771	\$852,767,771
d. Assessed Value	\$325,344,250	\$325,344,250
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy (a * b)	\$17,755,561	\$17,755,561
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$17,755,561	\$17,755,561
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	56.0600	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.24219%	93.24219%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$18,238,799	\$18,238,799
<b>I. 2021-22 Real Estate Tax Rate</b> (k / d * 1000)	<b>56.0600</b>	
<b>III.</b> m. Tax Levy Generated by Mills (l / 1000 * d)	\$18,238,799	\$18,238,799
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$17,542,986
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$16,357,464



Act 1 Index (current): 3.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$16,357,464
Amount of Tax Relief for Homestead Exclusions	<u>\$695,813</u>
Total Approx. Tax Revenue:	\$17,053,277
Approx. Tax Levy for Tax Rate Calculation:	\$18,238,799

Northampton	Total
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**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	58.2463	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,950,099	\$18,950,099
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	\$4,028.00	
Number of Homestead/Farmstead Properties	3086	3086
Median Assessed Value of Homestead Properties		\$55,900

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,357,464
Amount of Tax Relief for Homestead Exclusions	<u>\$695,813</u>
Total Approx. Tax Revenue:	\$17,053,277
Approx. Tax Levy for Tax Rate Calculation:	\$18,238,799
	Northampton

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$695,813	Lowering RE Tax Rate	\$0	\$695,813
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$695,813</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>
Northampton	325,344,250	56.0600	18,238,799			93.24219%	
<b>Totals:</b>	<b>325,344,250</b>		<b>18,238,799</b>	<b>695,813 =</b>	<b>17,542,986 X</b>	<b>93.24219% =</b>	<b>16,357,464</b>

	<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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
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	0.850%	0.000%	2,574,797
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	266,006
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>2,840,803</b>
<b>Total Act 511, Current Taxes</b>			<b>2,840,803</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>852,767,771 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>10,233,213</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> Northampton	56.0600	56.0600	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	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	12,843,782
1200 Special Programs - Elementary / Secondary	5,187,257
1300 Vocational Education	663,172
1400 Other Instructional Programs - Elementary / Secondary	196,106
1500 Nonpublic School Programs	10,000
1600 Adult Education Programs	269,000
<b>Total Instruction</b>	<b>\$19,169,317</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,093,920
2200 Support Services - Instructional Staff	1,493,064
2300 Support Services - Administration	2,313,287
2400 Support Services - Pupil Health	317,188
2500 Support Services - Business	583,536
2600 Operation and Maintenance of Plant Services	3,255,236
2700 Student Transportation Services	1,616,233
2800 Support Services - Central	628,596
2900 Other Support Services	13,500
<b>Total Support Services</b>	<b>\$11,314,560</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,275,542
3300 Community Services	9,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,284,542</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	129,000
5200 Interfund Transfers - Out	1,500,000
5900 Budgetary Reserve	1,625,710
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,254,710</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,023,129</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,004,468
200 Personnel Services - Employee Benefits	4,363,607
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	84,004
500 Other Purchased Services	890,020
600 Supplies	457,810
700 Property	36,323
800 Other Objects	2,250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,843,782</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,550,130
200 Personnel Services - Employee Benefits	1,053,396
300 Purchased Professional and Technical Services	1,409,900
400 Purchased Property Services	400
500 Other Purchased Services	1,163,681
600 Supplies	9,750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,187,257</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	663,172
<b>Total Vocational Education</b>	<b>\$663,172</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	129,929
200 Personnel Services - Employee Benefits	56,184
500 Other Purchased Services	9,993
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$196,106</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	10,000
<b>Total Nonpublic School Programs</b>	<b>\$10,000</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	265,000
600 Supplies	4,000
<b>Total Adult Education Programs</b>	<b>\$269,000</b>
<b>Total Instruction</b>	<b>\$19,169,317</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	572,825
200 Personnel Services - Employee Benefits	376,164
300 Purchased Professional and Technical Services	92,625
400 Purchased Property Services	3,000
500 Other Purchased Services	3,500
600 Supplies	43,406

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,400
<b>Total Support Services - Students</b>	<b>\$1,093,920</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	876,837
200 Personnel Services - Employee Benefits	525,634
300 Purchased Professional and Technical Services	31,375
400 Purchased Property Services	845
500 Other Purchased Services	11,247
600 Supplies	45,616
800 Other Objects	1,510
<b>Total Support Services - Instructional Staff</b>	<b>\$1,493,064</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,160,111
200 Personnel Services - Employee Benefits	795,569
300 Purchased Professional and Technical Services	234,432
400 Purchased Property Services	7,440
500 Other Purchased Services	43,450
600 Supplies	46,750
800 Other Objects	25,535
<b>Total Support Services - Administration</b>	<b>\$2,313,287</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	175,625
200 Personnel Services - Employee Benefits	120,178
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	400
500 Other Purchased Services	75
600 Supplies	3,410
700 Property	3,500
<b>Total Support Services - Pupil Health</b>	<b>\$317,188</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	336,188
200 Personnel Services - Employee Benefits	211,432
300 Purchased Professional and Technical Services	7,300
600 Supplies	10,650
700 Property	12,526
800 Other Objects	5,440
<b>Total Support Services - Business</b>	<b>\$583,536</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,015,710
200 Personnel Services - Employee Benefits	666,363
300 Purchased Professional and Technical Services	330,475
400 Purchased Property Services	216,387
500 Other Purchased Services	127,620
600 Supplies	705,614
700 Property	191,147

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,920
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,255,236</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	235,938
200 Personnel Services - Employee Benefits	116,804
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	20,310
500 Other Purchased Services	1,200,511
600 Supplies	40,120
800 Other Objects	350
<b>Total Student Transportation Services</b>	<b>\$1,616,233</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	215,650
200 Personnel Services - Employee Benefits	178,564
300 Purchased Professional and Technical Services	54,528
400 Purchased Property Services	15,730
500 Other Purchased Services	52,834
600 Supplies	110,890
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>\$628,596</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,500
<b>Total Other Support Services</b>	<b>\$13,500</b>
<b>Total Support Services</b>	<b>\$11,314,560</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	634,093
200 Personnel Services - Employee Benefits	311,472
300 Purchased Professional and Technical Services	6,625
400 Purchased Property Services	2,700
500 Other Purchased Services	15,470
600 Supplies	16,600
700 Property	25,000
800 Other Objects	263,582
<b>Total Student Activities</b>	<b>\$1,275,542</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	3,996
200 Personnel Services - Employee Benefits	4
600 Supplies	5,000
<b>Total Community Services</b>	<b>\$9,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,284,542</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	10,000
900 Other Uses of Funds	119,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$129,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,500,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,500,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,625,710
<b>Total Budgetary Reserve</b>	<b>\$1,625,710</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,254,710</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,023,129</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund	10,134,590	8,215,594
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	26,724	26,724
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,660,435	5,657,848
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	193,024	193,024
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	118,557	114,557
Pension Trust Fund		
Activity Fund	167,756	167,756
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,301,086</b>	<b>\$14,375,503</b>

**Long-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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**

**\$17,301,086**

**\$14,375,503**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,391,709	1,391,709
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,709,694	4,709,694
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$6,101,403</b>	<b>\$6,101,403</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$6,101,403**

**\$6,101,403**



**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$6,101,403**

**\$6,101,403**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	156,312
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,253,242
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,253,242</b>
<b>5900 Budgetary Reserve</b>	<b>1,625,710</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,035,264</b>