

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Lancaster SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113364002
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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> 5/19/21
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**DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lancaster SD	COUNTY : Lancaster	AUN : 113364002
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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	\$250049466
Ending Unassigned Fund Balance	\$19100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.63%

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 6-22-2021
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Lancaster SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113364002
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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> 5/19/21
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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>
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.	General operations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for fiscal stabilization when ESSER funds expire
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for major capital repairs and maintenance

<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	398,538
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,500,000
0840 Assigned Fund Balance	2,948,215
0850 Unassigned Fund Balance	24,140,245
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$30,588,460</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	90,009,046
7000 Revenue from State Sources	118,987,648
8000 Revenue from Federal Sources	34,362,527
9000 Other Financing Sources	3,150,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$246,509,221</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$277,097,681</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	72,518,706
6112 Interim Real Estate Taxes	105,000
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	1,650,000
6140 Current Act 511 Taxes - Flat Rate Assessments	220,000
6150 Current Act 511 Taxes - Proportional Assessments	9,500,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,450,000
6910 Rentals	650,000
6940 Tuition from Patrons	2,025,000
6990 Refunds and Other Miscellaneous Revenue	650,340

**REVENUE FROM LOCAL SOURCES \$90,009,046**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	63,752,380
7160 Tuition for Orphans Subsidy	300,000
7220 Vocational Education	421,000
7250 Migratory Children	5,000
7271 Special Education funds for School-Aged Pupils	10,262,419
7292 Pre-K Counts	4,250,000
7311 Pupil Transportation Subsidy	2,250,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	350,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,299,869
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	4,996,884
7505 Ready to Learn Block Grant	2,106,450
7810 State Share of Social Security and Medicare Taxes	4,706,215
7820 State Share of Retirement Contributions	23,062,431

**REVENUE FROM STATE SOURCES \$118,987,648**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	6,212,477
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	550,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	441,800
8517 NCLB, Title IV - 21st Century Schools	680,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	223,800
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	250,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,219,064
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	21,835,386
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	950,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$34,362,527</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	2,900,000
9350 Enterprise Fund Transfers	250,000
<b>OTHER FINANCING SOURCES</b>	<b>\$3,150,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>246,509,221</b>

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$72,519,044

Amount of Tax Relief for Homestead Exclusions

\$4,996,884

Total Approx. Tax Revenue:

\$77,515,928

Approx. Tax Levy for Tax Rate Calculation:

\$82,442,541

Lancaster

Total

2020-21 Data		
a. Assessed Value	\$3,635,357,500	\$3,635,357,500
b. Real Estate Mills	22.2832	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$3,397,445,399	\$3,397,445,399
d. Assessed Value	\$3,636,123,000	\$3,636,123,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$81,007,398	\$81,007,398
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b>		
h. Rebalanced 2020-21 Tax Levy	\$81,007,398	\$81,007,398
(f Total * g)		
i. Base Mills Subject to Index	22.2832	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.63862%	93.63862%
k. Tax Levy Needed	\$82,442,541	\$82,442,541
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>		
(k / d * 1000)	<b>22.6731</b>	
<b>III.</b>		
m. Tax Levy Generated by Mills	\$82,442,180	\$82,442,180
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,445,296
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$72,518,706
(n * Est. Pct. Collection)		

AUN: 113364002 Lancaster SD

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

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Act 1 Index (current): 4.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue  
4  
\$72,519,044  
\$4,996,884  
\$77,515,928  
\$82,442,541  
Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	23.2413	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$84,508,225	\$84,508,225
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	\$20,106.00	
Number of Homestead/Farmstead Properties	10961	10961
Median Assessed Value of Homestead Properties		\$114,100

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$72,519,044</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,996,884</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$77,515,928</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$82,442,541</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,996,884	Lowering RE Tax Rate	\$0		\$4,996,884
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$4,996,884</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>
Lancaster	3,636,123,000	22.6731	82,442,180			93.63862%	
<b>Totals:</b>	<b>3,636,123,000</b>		<b>82,442,180</b>	- 4,996,884	= 77,445,296	X 93.63862%	= 72,518,706

	<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	\$5.00	\$0.00	220,000
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>220,000</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	0.500%	0.000%	8,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000
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>9,500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>9,720,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,397,445,399 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>40,769,345</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> Lancaster	22.2832	22.6731	1.75%	Yes	4.3%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	97,198,339
1200 Special Programs - Elementary / Secondary	38,730,675
1300 Vocational Education	2,112,999
1400 Other Instructional Programs - Elementary / Secondary	7,799,919
1700 Higher Education Programs for Secondary Students	110,000
1800 Pre-Kindergarten	5,412,660
<b>Total Instruction</b>	<b>\$151,364,592</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	13,472,589
2200 Support Services - Instructional Staff	14,891,599
2300 Support Services - Administration	12,410,770
2400 Support Services - Pupil Health	3,625,035
2500 Support Services - Business	3,342,176
2600 Operation and Maintenance of Plant Services	15,249,350
2700 Student Transportation Services	6,775,386
2800 Support Services - Central	5,921,197
2900 Other Support Services	45,000
<b>Total Support Services</b>	<b>\$75,733,102</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,061,402
3300 Community Services	499,085
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,560,487</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,500,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,500,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	18,891,285
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,891,285</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$250,049,466</b>

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	47,988,325
200 Personnel Services - Employee Benefits	31,492,798
300 Purchased Professional and Technical Services	5,012,628
400 Purchased Property Services	117,500
500 Other Purchased Services	6,399,618
600 Supplies	5,857,966
700 Property	132,704
800 Other Objects	196,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$97,198,339</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,075,217
200 Personnel Services - Employee Benefits	12,066,722
300 Purchased Professional and Technical Services	2,727,950
400 Purchased Property Services	18,900
500 Other Purchased Services	5,370,950
600 Supplies	456,436
700 Property	3,000
800 Other Objects	11,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$38,730,675</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	799,622
200 Personnel Services - Employee Benefits	484,610
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	700
500 Other Purchased Services	628,517
600 Supplies	194,350
800 Other Objects	3,700
<b>Total Vocational Education</b>	<b>\$2,112,999</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	824,338
200 Personnel Services - Employee Benefits	183,632
300 Purchased Professional and Technical Services	6,450,838
500 Other Purchased Services	263,724
600 Supplies	76,387
800 Other Objects	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$7,799,919</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	106,000
600 Supplies	4,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$110,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	2,187,766

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,490,395
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	5,000
600 Supplies	35,175
800 Other Objects	1,691,824
<b>Total Pre-Kindergarten</b>	<b>\$5,412,660</b>
<b>Total Instruction</b>	<b>\$151,364,592</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	7,974,313
200 Personnel Services - Employee Benefits	4,712,100
300 Purchased Professional and Technical Services	567,500
400 Purchased Property Services	1,200
500 Other Purchased Services	74,826
600 Supplies	135,600
700 Property	1,000
800 Other Objects	6,050
<b>Total Support Services - Students</b>	<b>\$13,472,589</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	5,130,797
200 Personnel Services - Employee Benefits	4,071,995
300 Purchased Professional and Technical Services	1,243,074
400 Purchased Property Services	1,650,717
500 Other Purchased Services	945,459
600 Supplies	586,996
700 Property	1,260,136
800 Other Objects	2,425
<b>Total Support Services - Instructional Staff</b>	<b>\$14,891,599</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,565,256
200 Personnel Services - Employee Benefits	4,367,584
300 Purchased Professional and Technical Services	953,980
400 Purchased Property Services	118,833
500 Other Purchased Services	207,355
600 Supplies	134,580
700 Property	25,627
800 Other Objects	37,555
<b>Total Support Services - Administration</b>	<b>\$12,410,770</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	2,439,643
200 Personnel Services - Employee Benefits	988,992
300 Purchased Professional and Technical Services	171,000
400 Purchased Property Services	1,500
500 Other Purchased Services	500
600 Supplies	22,400

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$3,625,035</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,098,564
200 Personnel Services - Employee Benefits	713,406
300 Purchased Professional and Technical Services	144,106
400 Purchased Property Services	35,950
500 Other Purchased Services	1,007,128
600 Supplies	304,972
700 Property	2,000
800 Other Objects	36,050
<b>Total Support Services - Business</b>	<b>\$3,342,176</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	929,452
200 Personnel Services - Employee Benefits	651,345
300 Purchased Professional and Technical Services	1,359,800
400 Purchased Property Services	10,642,053
500 Other Purchased Services	19,250
600 Supplies	1,015,950
700 Property	628,000
800 Other Objects	3,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$15,249,350</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	223,813
200 Personnel Services - Employee Benefits	137,997
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	6,020,876
600 Supplies	365,000
700 Property	2,500
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$6,775,386</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	2,650,503
200 Personnel Services - Employee Benefits	1,704,826
300 Purchased Professional and Technical Services	372,770
400 Purchased Property Services	13,000
500 Other Purchased Services	157,110
600 Supplies	965,620
700 Property	46,068
800 Other Objects	11,300
<b>Total Support Services - Central</b>	<b>\$5,921,197</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	45,000
<b>Total Other Support Services</b>	<b>\$45,000</b>

<u>Description</u>	<u>Amount</u>
<b>Total Support Services</b>	<b>\$75,733,102</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,043,522
200 Personnel Services - Employee Benefits	360,891
300 Purchased Professional and Technical Services	194,423
400 Purchased Property Services	51,825
500 Other Purchased Services	173,719
600 Supplies	189,023
700 Property	16,529
800 Other Objects	31,470
<b>Total Student Activities</b>	<b>\$2,061,402</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	37,496
200 Personnel Services - Employee Benefits	30,252
300 Purchased Professional and Technical Services	206,200
400 Purchased Property Services	300
500 Other Purchased Services	32,100
600 Supplies	42,737
800 Other Objects	150,000
<b>Total Community Services</b>	<b>\$499,085</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,560,487</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	1,000,000
600 Supplies	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,500,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,500,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	8,385,285
900 Other Uses of Funds	10,506,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,891,285</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,891,285</b>
<b>TOTAL EXPENDITURES</b>	<b>\$250,049,466</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	7,000,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	13,200,000	13,200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,000,000
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>\$26,700,000</b>	<b>\$25,700,000</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	20,000,000	20,000,000
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	13,200,000	13,200,000
Other Capital Projects Fund	14,000,000	5,000,000
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	1,000,000	1,000,000

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$48,200,000</b>	<b>\$39,200,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$74,900,000</b>	<b>\$64,900,000</b>

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<b>General Fund</b>		
0510 Bonds Payable	152,594,000	142,494,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,400,000	3,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$155,994,000</b>	<b>\$145,894,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		

<b>Capital Reserve Fund - § 690, §1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$155,994,000</b>	<b>\$145,894,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	30,000,000	30,000,000
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		
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 Short-Term Payables</b>	<b>\$30,000,000</b>	<b>\$30,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$185,994,000</b>	<b>\$175,894,000</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	83,000	17,000
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		
<b>Total Instruction</b>	<b>\$83,000</b>	<b>\$17,000</b>
<b>2000 Support Services</b>		
2100 Support Services - Students	15,000	3,000
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		
<b>Total Support Services</b>	<b>\$15,000</b>	<b>\$3,000</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$98,000</b>	<b>\$20,000</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	50,000	10,000
200 Personnel Services - Employee Benefits	33,000	7,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$83,000</b>	<b>\$17,000</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
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		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
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		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
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		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
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		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$83,000</b>	<b>\$17,000</b>
<b>2000 <u>Support Services</u></b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries	10,000	2,000
200 Personnel Services - Employee Benefits	5,000	1,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Students</b>		
	<b>\$15,000</b>	<b>\$3,000</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

**Total Support Services - Instructional Staff**

**2300 Support Services - Administration**

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 Support Services - Administration**

**2400 Support Services - Pupil Health**

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 Support Services - Pupil Health**

**2500 Support Services - Business**

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 Support Services - Business**

**2600 Operation and Maintenance of Plant Services**

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

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Operation and Maintenance of Plant Services</b>		
<b>2700 <u>Student Transportation Services</u></b>		
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		
<b>Total Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</u></b>		
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		
<b>Total Support Services - Central</b>		
<b>2900 <u>Other Support Services</u></b>		
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		
<b>Total Other Support Services</b>		
<b>Total Support Services</b>	<b>\$15,000</b>	<b>\$3,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$98,000</b>	<b>\$20,000</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>8000 Revenue from Federal Sources</b>		
<b>Total Revenue from Federal Sources</b>	<b>\$5,000</b>	<b>\$1,000</b>
<b>TOTAL REVENUES</b>	<b>\$5,000</b>	<b>\$1,000</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>8000 Revenue from Federal Sources</b>		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,000	1,000
<b>Total Revenue from Federal Sources</b>	<b>\$5,000</b>	<b>\$1,000</b>
<b>TOTAL REVENUES</b>	<b>\$5,000</b>	<b>\$1,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	398,538
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	2,948,215
0850 Unassigned Fund Balance	19,100,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$27,048,215</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$27,446,753</b>
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