

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

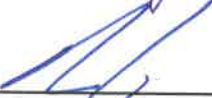
Date of Adoption of the General Fund Budget: 05/18/2021



\_\_\_\_\_  
President of the Board - Original Signature Required

5/18/2021

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

5/18/2021

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

5/18/2021

\_\_\_\_\_  
Date

Brian P Cooney

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

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\_\_\_\_\_  
Email Address

**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> Oxford Area SD	<b>County :</b> Chester	<b>AUN Number :</b> 124156703
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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**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Oxford Area SD	COUNTY : Chester	AUN : 124156703
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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	\$78994230
Ending Unassigned Fund Balance	\$986418
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.24%

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 5/18/2021
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DUE DATE: AUGUST 15, 2021

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover unpredictable changes in cost of goods and service (less than 1% of 2021-22 budgeted expenditures)
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.	1.24% of 2021-22 budgeted expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For Unanticipated Medical Claims (self-insured), Employer Retirement Contributions, Other Capital Projects and Revenue Shortfalls

<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	
0830 Committed Fund Balance	9,335,778
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	941,204
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,276,982</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	41,571,035
7000 Revenue from State Sources	25,755,441
8000 Revenue from Federal Sources	4,477,190
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$71,803,666</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$82,080,648</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	35,927,995
6112 Interim Real Estate Taxes	225,120
6113 Public Utility Realty Taxes	35,830
6150 Current Act 511 Taxes - Proportional Assessments	3,133,190
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,042,020
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	183,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	618,000
6910 Rentals	145,000
6920 Contributions and Donations from Private Sources	88,000
6990 Refunds and Other Miscellaneous Revenue	122,030
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$41,571,035</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,097,090
7112 Basic Education Funding-Social Security	1,053,020
7160 Tuition for Orphans Subsidy	71,000
7271 Special Education funds for School-Aged Pupils	2,098,700
7311 Pupil Transportation Subsidy	1,150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	956,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	72,000
7340 State Property Tax Reduction Allocation	1,576,621
7505 Ready to Learn Block Grant	572,700
7820 State Share of Retirement Contributions	5,108,310
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,755,441</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	819,630
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	136,840
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	66,300
8517 NCLB, Title IV - 21st Century Schools	51,630
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,251,270
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	151,520
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,477,190</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>71,803,666</b>

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$35,927,995
Amount of Tax Relief for Homestead Exclusions	<u>\$1,576,621</u>
Total Approx. Tax Revenue:	\$37,504,616
Approx. Tax Levy for Tax Rate Calculation:	\$39,074,753

Chester

Total

**2020-21 Data**

a. Assessed Value	\$1,167,491,057	\$1,167,491,057
b. Real Estate Mills	32.0104	

**I. 2021-22 Data**

c. 2019 STEB Market Value	\$1,780,366,183	\$1,780,366,183
d. Assessed Value	\$1,171,488,137	\$1,171,488,137
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2020-21 Calculations**

f. 2020-21 Tax Levy	\$37,371,856	\$37,371,856
(a * b)		

**2021-22 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$37,371,856	\$37,371,856
(f Total * g)		
i. Base Mills Subject to Index	32.0104	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.81276%	95.81276%
k. Tax Levy Needed	\$39,074,753	\$39,074,753
(Approx. Tax Levy * g)		

**I. 2021-22 Real Estate Tax Rate** **33.3548**  
 (k / d \* 1000)

l. Tax Levy Generated by Mills	\$39,074,753	\$39,074,753
(l / 1000 * d)		
m. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,498,132
(m - Amount of Tax Relief for Homestead Exclusions)		
n. Net Tax Revenue Generated By Mills		\$35,927,995
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$35,927,995</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,576,621</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$37,504,616</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,074,753</b>	
	<b>Chester</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	33.3548	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,074,753	\$39,074,753
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,208.00	
Number of Homestead/Farmstead Properties	5784	5784
Median Assessed Value of Homestead Properties		\$137,560

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Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$35,927,995</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,576,621</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$37,504,616</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,074,753</b>

	<b>Chester</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,576,621	Lowering RE Tax Rate	\$0	\$1,576,621
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,576,621</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>
Chester	1,171,488,137	33.3548	39,074,753			95.81276%	
<b>Totals:</b>	<b>1,171,488,137</b>		<b>39,074,753</b>	- 1,576,621	= 37,498,132	X 95.81276%	= 35,927,995

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes-- Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,714,750	2,714,750
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	418,440	418,440
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

**Total Current Act 511 Taxes-- Proportional Assessments 3,133,190 3,133,190**

**Total Act 511, Current Taxes 3,133,190**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,780,366,183</b>	<b>X</b>	<b>12</b>	<b>21,364,394</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> Chester	32.0104	33.3548	4.20%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					4.2%				
6141	Current Act 511 Per Capita Taxes					4.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.2%				
6143	Current Act 511 Local Services Taxes					4.2%				
6144	Current Act 511 Trailer Taxes					4.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6152	Current Act 511 Occupation Taxes					4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6154	Current Act 511 Amusement Taxes					4.2%				
6155	Current Act 511 Business Privilege Taxes					4.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.2%				
6157	Current Act 511 Mercantile Taxes					4.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	30,895,420
1200 Special Programs - Elementary / Secondary	15,441,400
1300 Vocational Education	2,460,000
1400 Other Instructional Programs - Elementary / Secondary	1,202,870
1500 Nonpublic School Programs	22,280
<b>Total Instruction</b>	<b>\$50,021,970</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,876,600
2200 Support Services - Instructional Staff	1,398,860
2300 Support Services - Administration	4,301,980
2400 Support Services - Pupil Health	735,420
2500 Support Services - Business	635,720
2600 Operation and Maintenance of Plant Services	4,783,360
2700 Student Transportation Services	4,255,110
2800 Support Services - Central	1,713,620
2900 Other Support Services	22,000
<b>Total Support Services</b>	<b>\$19,722,670</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,156,770
3300 Community Services	86,820
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,243,590</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,770,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,770,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,036,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,236,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$78,994,230</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	14,224,120
200 Personnel Services - Employee Benefits	9,985,460
300 Purchased Professional and Technical Services	740,570
400 Purchased Property Services	125,330
500 Other Purchased Services	4,818,000
600 Supplies	814,090
700 Property	163,840
800 Other Objects	24,010
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$30,895,420</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,851,460
200 Personnel Services - Employee Benefits	2,661,190
300 Purchased Professional and Technical Services	6,085,500
400 Purchased Property Services	3,500
500 Other Purchased Services	2,773,950
600 Supplies	53,100
700 Property	10,750
800 Other Objects	1,950
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,441,400</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,460,000
<b>Total Vocational Education</b>	<b>\$2,460,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	696,370
200 Personnel Services - Employee Benefits	301,500
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	115,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,202,870</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	22,280
<b>Total Nonpublic School Programs</b>	<b>\$22,280</b>
<b>Total Instruction</b>	<b>\$50,021,970</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,081,460
200 Personnel Services - Employee Benefits	745,580
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	600
500 Other Purchased Services	23,930
600 Supplies	11,360
700 Property	500
800 Other Objects	3,670

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,876,600</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	725,910
200 Personnel Services - Employee Benefits	494,600
300 Purchased Professional and Technical Services	28,930
400 Purchased Property Services	3,300
500 Other Purchased Services	15,120
600 Supplies	115,410
700 Property	10,680
800 Other Objects	4,910
<b>Total Support Services - Instructional Staff</b>	<b>\$1,398,860</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,256,090
200 Personnel Services - Employee Benefits	1,649,860
300 Purchased Professional and Technical Services	154,000
400 Purchased Property Services	18,910
500 Other Purchased Services	166,820
600 Supplies	23,050
700 Property	1,270
800 Other Objects	31,980
<b>Total Support Services - Administration</b>	<b>\$4,301,980</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	404,260
200 Personnel Services - Employee Benefits	278,780
300 Purchased Professional and Technical Services	10,050
400 Purchased Property Services	370
500 Other Purchased Services	7,620
600 Supplies	19,880
700 Property	13,880
800 Other Objects	580
<b>Total Support Services - Pupil Health</b>	<b>\$735,420</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	347,740
200 Personnel Services - Employee Benefits	252,480
400 Purchased Property Services	2,900
500 Other Purchased Services	20,000
600 Supplies	7,800
700 Property	2,000
800 Other Objects	2,800
<b>Total Support Services - Business</b>	<b>\$635,720</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	772,770
200 Personnel Services - Employee Benefits	593,860
300 Purchased Professional and Technical Services	1,176,630
400 Purchased Property Services	977,100

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	186,500
600 Supplies	1,036,000
700 Property	40,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,783,360</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	4,500
500 Other Purchased Services	3,782,870
600 Supplies	457,440
700 Property	10,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$4,255,110</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	574,060
200 Personnel Services - Employee Benefits	409,510
300 Purchased Professional and Technical Services	104,660
400 Purchased Property Services	22,500
500 Other Purchased Services	105,970
600 Supplies	224,750
700 Property	269,170
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$1,713,620</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	22,000
<b>Total Other Support Services</b>	<b>\$22,000</b>
<b>Total Support Services</b>	<b>\$19,722,670</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	480,150
200 Personnel Services - Employee Benefits	207,880
300 Purchased Professional and Technical Services	43,690
400 Purchased Property Services	31,000
500 Other Purchased Services	187,700
600 Supplies	43,300
700 Property	84,000
800 Other Objects	79,050
<b>Total Student Activities</b>	<b>\$1,156,770</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	33,280
500 Other Purchased Services	20,000
600 Supplies	33,540
<b>Total Community Services</b>	<b>\$86,820</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,243,590</b>

<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b><u>4000 Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	400,000
700 Property	1,370,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,770,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,770,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b><u>5100 Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,246,000
900 Other Uses of Funds	4,790,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,036,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,236,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$78,994,230</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	10,276,749	3,085,909
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 Cash and Short-Term Investments</b>	<b>\$10,276,749</b>	<b>\$3,085,909</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$10,276,749** **\$3,085,909**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	35,135,161	29,114,572
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 General Fund</b>	<b>\$35,135,161</b>	<b>\$29,114,572</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

<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>\$35,135,161</b>	<b>\$29,114,572</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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$35,135,161</b>	<b>\$29,114,572</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,100,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	986,418
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,086,418</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,286,418</b>