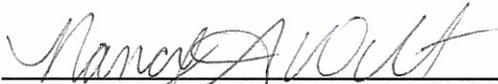


# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2021



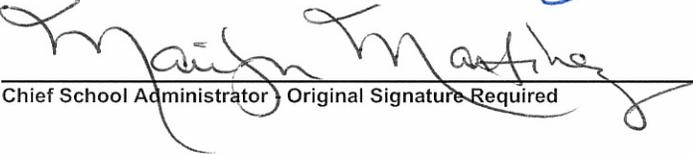
President of the Board - Original Signature Required

7/20/2021  
Date



Secretary of the Board - Original Signature Required

7/20/21  
Date



Chief School Administrator - Original Signature Required

7/20/21  
Date

Arutyun Aristakesian

Contact Person

(484)765-4011

Extn :

Telephone

Extension

aristakesiana@allentownsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allentown City SD	COUNTY : Lehigh	AUN : 121390302
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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	\$375124654
Ending Unassigned Fund Balance	\$4959412
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.32%

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 7/20/21
---------------------------------	-----------------

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> Allentown City SD	<b>County :</b> Lehigh
<b>AUN Number :</b> 121390302	

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> <i>Nancy A Witt</i>	<b>DATE</b> <i>June 16, 2021</i>
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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.	The district experienced a reduction in some expense with higher than expected local revenues,

ITEM

AMOUNTS

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

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

5,027,727

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

\$5,027,727

**Estimated Revenues And Other Financing Sources**

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

115,372,862  
 222,770,910  
 36,287,656  
 625,000

**Total Estimated Revenues And Other Financing Sources**

\$375,056,428

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

\$380,084,155

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	93,402,862
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	800,000
6120 Current Per Capita Taxes, Section 679	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	485,000
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,350,000
6500 Earnings on Investments	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	575,000
6990 Refunds and Other Miscellaneous Revenue	400,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$115,372,862</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	136,720,247
7112 Basic Education Funding-Social Security	7,543,529
7271 Special Education funds for School-Aged Pupils	12,882,315
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	307,300
7340 State Property Tax Reduction Allocation	9,643,444
7505 Ready to Learn Block Grant	13,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	34,458,308
<b>REVENUE FROM STATE SOURCES</b>	<b>\$222,770,910</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	11,788,942
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,087,277
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	730,101
8517 NCLB, Title IV - 21st Century Schools	887,306
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	3,148,259
8732 ARRA - Qualified School Construction Bonds (QSCB)	360,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	500,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	16,885,771

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	900,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$36,287,656</b>
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**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers	625,000
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<b>OTHER FINANCING SOURCES</b>	<b>\$625,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>375,056,428</b>
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Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$93,402,862
Amount of Tax Relief for Homestead Exclusions	<u>\$9,643,444</u>
Total Approx. Tax Revenue:	\$103,046,306
Approx. Tax Levy for Tax Rate Calculation:	\$109,008,096

Lehigh

Total

2020-21 Data		
a. Assessed Value	\$5,069,602,200	\$5,069,602,200
b. Real Estate Mills	20.8770	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$4,750,763,436	\$4,750,763,436
d. Assessed Value	\$5,069,295,200	\$5,069,295,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$105,838,085	\$105,838,085
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$105,838,085	\$105,838,085
(f Total * g)		
i. Base Mills Subject to Index	20.8770	
(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	94.00009%	94.00009%
k. Tax Levy Needed	\$109,008,096	\$109,008,096
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>21.5036</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$109,008,096	\$109,008,096
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$99,364,652
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$93,402,862
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$93,402,862	
Amount of Tax Relief for Homestead Exclusions	<u>\$9,643,444</u>	
Total Approx. Tax Revenue:	\$103,046,306	
Approx. Tax Levy for Tax Rate Calculation:	\$109,008,096	

Lehigh

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	21.8373	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$110,699,720	\$110,699,720
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	\$28,672.76	
Number of Homestead/Farmstead Properties	15624	15624
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$93,402,862</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$9,643,444</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$103,046,306</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$109,008,096</b>
	<b>Lehigh</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,643,444	Lowering RE Tax Rate	\$0	\$9,643,444
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$9,643,444</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>
Lehigh	5,069,295,200	21.5036	109,008,096			94.00009%	
<b>Totals:</b>	<b>5,069,295,200</b>		<b>109,008,096</b>	- 9,643,444	= 99,364,652	X 94.00009%	= 93,402,862

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		135,000
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	\$10.00	\$0.00	300,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	185,000
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

**Total Current Act 511 Taxes – Flat Rate Assessments 485,000 485,000**

	<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%	9,950,000	9,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000	1,750,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 11,700,000 11,700,000**

**Total Act 511, Current Taxes 12,185,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>4,750,763,436 X</b>	<b>12</b>	<b>57,009,161</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> Lehigh	20.8770	21.5036	3.01%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	187,406,479
1200 Special Programs - Elementary / Secondary	65,171,062
1300 Vocational Education	9,534,241
1400 Other Instructional Programs - Elementary / Secondary	3,554,766
1500 Nonpublic School Programs	438,424
1600 Adult Education Programs	1,500,727
1700 Higher Education Programs for Secondary Students	444,000
<b>Total Instruction</b>	<b>\$268,049,699</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	15,405,722
2200 Support Services - Instructional Staff	4,300,115
2300 Support Services - Administration	18,897,540
2400 Support Services - Pupil Health	4,576,785
2500 Support Services - Business	4,147,084
2600 Operation and Maintenance of Plant Services	17,648,115
2700 Student Transportation Services	12,012,542
2800 Support Services - Central	6,852,087
2900 Other Support Services	128,000
<b>Total Support Services</b>	<b>\$83,967,990</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,292,727
3300 Community Services	2,011,451
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,304,178</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	200,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$200,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	17,885,545
5200 Interfund Transfers - Out	649,019
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,534,564</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$375,056,431</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	75,619,493
200 Personnel Services - Employee Benefits	57,825,165
300 Purchased Professional and Technical Services	3,718,228
400 Purchased Property Services	4,904
500 Other Purchased Services	47,393,561
600 Supplies	2,775,958
700 Property	56,090
800 Other Objects	13,080
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$187,406,479</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,870,246
200 Personnel Services - Employee Benefits	16,183,564
300 Purchased Professional and Technical Services	8,270,000
500 Other Purchased Services	19,781,638
600 Supplies	65,214
800 Other Objects	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$65,171,062</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	763,444
200 Personnel Services - Employee Benefits	592,110
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	8,142,900
600 Supplies	33,787
<b>Total Vocational Education</b>	<b>\$9,534,241</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,838,381
200 Personnel Services - Employee Benefits	1,398,655
300 Purchased Professional and Technical Services	118,650
500 Other Purchased Services	41,500
600 Supplies	156,475
800 Other Objects	1,105
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,554,766</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	307,967
500 Other Purchased Services	4,152
600 Supplies	126,305
<b>Total Nonpublic School Programs</b>	<b>\$438,424</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	29,743
200 Personnel Services - Employee Benefits	17,179
500 Other Purchased Services	1,453,805
<b>Total Adult Education Programs</b>	<b>\$1,500,727</b>

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	390,000
600 Supplies	54,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$444,000</b>
<b>Total Instruction</b>	<b>\$268,049,699</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	8,568,427
200 Personnel Services - Employee Benefits	6,494,552
300 Purchased Professional and Technical Services	181,900
500 Other Purchased Services	45,133
600 Supplies	113,445
700 Property	2,000
800 Other Objects	265
<b>Total Support Services - Students</b>	<b>\$15,405,722</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,685,667
200 Personnel Services - Employee Benefits	1,259,048
300 Purchased Professional and Technical Services	637,202
400 Purchased Property Services	467,885
500 Other Purchased Services	66,640
600 Supplies	181,828
800 Other Objects	1,845
<b>Total Support Services - Instructional Staff</b>	<b>\$4,300,115</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	9,945,100
200 Personnel Services - Employee Benefits	7,671,119
300 Purchased Professional and Technical Services	723,707
400 Purchased Property Services	17,200
500 Other Purchased Services	192,796
600 Supplies	266,469
700 Property	5,349
800 Other Objects	75,800
<b>Total Support Services - Administration</b>	<b>\$18,897,540</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	2,557,427
200 Personnel Services - Employee Benefits	1,987,063
400 Purchased Property Services	1,750
500 Other Purchased Services	100
600 Supplies	30,445
<b>Total Support Services - Pupil Health</b>	<b>\$4,576,785</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,314,264
200 Personnel Services - Employee Benefits	1,016,426

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	618,887
400 Purchased Property Services	55,000
500 Other Purchased Services	388,390
600 Supplies	188,000
800 Other Objects	566,117
<b>Total Support Services - Business</b>	<b>\$4,147,084</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,613,299
200 Personnel Services - Employee Benefits	4,343,647
300 Purchased Professional and Technical Services	424,900
400 Purchased Property Services	3,589,404
500 Other Purchased Services	428,850
600 Supplies	3,087,295
700 Property	160,020
800 Other Objects	700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$17,648,115</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	57,939
200 Personnel Services - Employee Benefits	45,032
500 Other Purchased Services	11,909,571
<b>Total Student Transportation Services</b>	<b>\$12,012,542</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,743,099
200 Personnel Services - Employee Benefits	1,351,264
300 Purchased Professional and Technical Services	503,709
400 Purchased Property Services	343,500
500 Other Purchased Services	544,742
600 Supplies	873,180
700 Property	1,490,400
800 Other Objects	2,193
<b>Total Support Services - Central</b>	<b>\$6,852,087</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	128,000
<b>Total Other Support Services</b>	<b>\$128,000</b>
<b>Total Support Services</b>	<b>\$83,967,990</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	833,379
200 Personnel Services - Employee Benefits	647,732
300 Purchased Professional and Technical Services	106,351
400 Purchased Property Services	30,200
500 Other Purchased Services	539,666
600 Supplies	117,949
800 Other Objects	17,450

<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$2,292,727</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	55,257
200 Personnel Services - Employee Benefits	26,639
300 Purchased Professional and Technical Services	107,156
500 Other Purchased Services	8,980
600 Supplies	113,419
700 Property	1,700,000
<b>Total Community Services</b>	<b>\$2,011,451</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,304,178</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	200,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$200,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$200,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	8,175,545
900 Other Uses of Funds	9,710,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$17,885,545</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	649,019
<b>Total Interfund Transfers - Out</b>	<b>\$649,019</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,534,564</b>
<b>TOTAL EXPENDITURES</b>	<b>\$375,056,431</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	27,077,121	3,591,205
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>\$27,077,121</b>	<b>\$3,591,205</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$27,077,121</b>	<b>\$3,591,205</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	17,885,545	18,018,370
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>\$17,885,545</b>	<b>\$18,018,370</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2021-2022 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<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>\$17,885,545</b>	<b>\$18,018,370</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	9,710,000	10,205,000
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>\$9,710,000</b>	<b>\$10,205,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$27,595,545</b>	<b>\$28,223,370</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		3,000
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>\$3,000</b>
<b>2000 Support Services</b>		
2100 Support Services - Students	7,633	9,060
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>\$7,633</b>	<b>\$9,060</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>\$7,633</b>	<b>\$12,060</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries	5,221	6,140
200 Personnel Services - Employee Benefits	2,412	2,920
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>\$7,633</b>	<b>\$9,060</b>
<b>2200 <u>Support Services - Instructional Staff</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 - Instructional Staff</b>		
<b>2300 <u>Support Services - Administration</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 - Administration</b>		
<b>2400 <u>Support Services - Pupil Health</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 - Pupil Health</b>		
<b>2500 <u>Support Services - Business</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 Support Services - Business</b>		
<b>2600 <u>Operation and Maintenance of Plant 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 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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Other Support Services</b>		
<b>Total Support Services</b>	<b>\$7,633</b>	<b>\$9,060</b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,633</b>	<b>\$12,060</b>

7000 Revenue from State Sources	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Revenue from State Sources</b>	<b>\$15,049</b>	<b>\$18,217</b>
<b>TOTAL REVENUES</b>	<b>\$15,049</b>	<b>\$18,217</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	2,703	3,272
7820 State Share of Retirement Contributions	12,346	14,945
<b>Total Revenue from State Sources</b>	<b>\$15,049</b>	<b>\$18,217</b>
<b>TOTAL REVENUES</b>	<b>\$15,049</b>	<b>\$18,217</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,027,724
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,027,724</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,027,724</b>
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