

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDate

STACY M GOBER

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethlehem Area SD	COUNTY : Northampton	AUN : 120481002
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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.

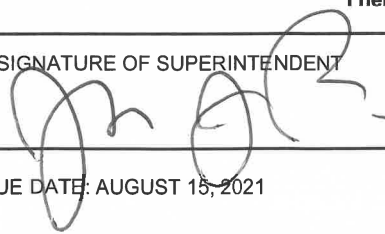
Total Budgeted Expenditures	\$315820921
Ending Unassigned Fund Balance	\$9727331
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.08%

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 6/15/21
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DUE DATE: AUGUST 15, 2021

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

(03/2006)

24 PS 6-687(a)(1)

<b>School District Name :</b> Bethlehem Area SD	<b>County :</b> Northampton	<b>AUN Number :</b> 120481002
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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> 5/10/21
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is held as contingency for unanticipated expenditures and grant awards that arise during the fiscal year.
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.	Unassigned fund balance is maintained for sound fiscal management and cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board supports the commitment of funds for future capital improvements to be transferred to the capital reserve fund, if available.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance may be assigned for stabilization of future PSERS funding rate increases, and funding of next year's operating budget in light of ongoing local revenue shortfalls and flat state funding.

<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	265,373	
0820 Restricted Fund Balance	64,379	
0830 Committed Fund Balance	12,000,000	
0840 Assigned Fund Balance	8,496,478	
0850 Unassigned Fund Balance	17,455,652	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$37,952,130</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	211,966,851	
7000 Revenue from State Sources	80,788,195	
8000 Revenue from Federal Sources	18,489,397	
9000 Other Financing Sources	80,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$311,324,443</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$349,276,573</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	177,279,227
6112 Interim Real Estate Taxes	1,500,000
6113 Public Utility Realty Taxes	182,000
6114 Payments in Lieu of Current Taxes - State / Local	325,000
6120 Current Per Capita Taxes, Section 679	244,392
6140 Current Act 511 Taxes - Flat Rate Assessments	592,392
6150 Current Act 511 Taxes - Proportional Assessments	22,966,675
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,222,000
6500 Earnings on Investments	115,000
6700 Revenues from LEA Activities	175,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,092,226
6910 Rentals	149,350
6920 Contributions and Donations from Private Sources	296,200
6940 Tuition from Patrons	268,750
6970 Services Provided Other Funds	300,000
6980 Revenue from Community Services Activities	2,750
6990 Refunds and Other Miscellaneous Revenue	255,039
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$211,966,851</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	33,971,899
7112 Basic Education Funding-Social Security	4,174,018
7160 Tuition for Orphans Subsidy	440,000
7250 Migratory Children	400
7271 Special Education funds for School-Aged Pupils	8,025,728
7292 Pre-K Counts	1,050,000
7311 Pupil Transportation Subsidy	1,750,210
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,016,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,613,392
7330 Health Services (Medical, Dental, Nurse, Act 25)	321,000
7340 State Property Tax Reduction Allocation	4,761,078
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	1,797,733
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,395,658
7820 State Share of Retirement Contributions	20,445,679
<b>REVENUE FROM STATE SOURCES</b>	<b>\$80,788,195</b>

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	55,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,694,093
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	597,298
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	198,738
8517 NCLB, Title IV - 21st Century Schools	326,539
8580 Child Care and Development Block Grants	164,581
8742 Governor's Emergency Education Relief Fund (GEER)	97,269
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,561,576
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	6,882,303
8749 Other CARES Act Funding	2,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	112,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$18,489,397</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	80,000
<b>OTHER FINANCING SOURCES</b>	<b>\$80,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>311,324,443</b>

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$177,300,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,761,078</u>		
Total Approx. Tax Revenue:	\$182,061,078		
Approx. Tax Levy for Tax Rate Calculation:	\$189,416,321		

	Lehigh	Northampton	Total
<b>2020-21 Data</b>			
a. Assessed Value	\$1,682,654,800	\$2,707,866,350	\$4,390,521,150
b. Real Estate Mills	18.6500	56.1700	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$1,610,659,357	\$7,996,383,750	\$9,607,043,107
d. Assessed Value	\$1,690,922,200	\$2,729,209,950	\$4,420,132,150
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$31,381,512	\$152,100,853	\$183,482,365
(a * b)			
<b>2021-22 Calculations</b>			
g. Percent of Total Market Value	16.76540%	83.23460%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$30,761,552	\$152,720,813	\$183,482,365
(f Total * g)			
i. Base Mills Subject to Index	18.6500	56.3989	
(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	96.10000%	96.00000%	96.01677%
k. Tax Levy Needed	\$31,756,404	\$157,659,917	\$189,416,321
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>18.7800</b>	<b>57.7600</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$31,755,519	\$157,639,167	\$189,394,686
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$184,633,608
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$177,279,227
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.7%

Calculation Method: Revenue     Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$177,300,000

Amount of Tax Relief for Homestead Exclusions \$4,761,078

Total Approx. Tax Revenue: \$182,061,078

Approx. Tax Levy for Tax Rate Calculation: \$189,416,321

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.3400	58.4856	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,702,435	\$159,619,481	\$192,321,916
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$10,555.00	\$3,432.00	
Number of Homestead/Farmstead Properties	4831	19188	24019
Median Assessed Value of Homestead Properties			\$61,700

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$177,300,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,761,078</u>		
Total Approx. Tax Revenue:	\$182,061,078		
Approx. Tax Levy for Tax Rate Calculation:	\$189,416,321		

	Lehigh	Northampton		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,761,078	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$4,761,078

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 120481002 Bethlehem Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
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CODE							
6111 Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Lehigh	1,690,922,200	18.7800	31,755,519			96.10000%	
Northampton	2,729,209,950	57.7600	157,639,167			96.00000%	
Totals:	4,420,132,150		189,394,686	-	4,761,078 =	184,633,608 X	96.01677% = 177,279,227
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	244,392		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	244,392	244,392
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	348,000	348,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						592,392	592,392
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	15,146,690	15,146,690
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	3,895,000	3,895,000
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			1.5000	0.000	3,924,985	3,924,985
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						22,966,675	22,966,675
Total Act 511, Current Taxes							23,559,067
Act 511 Tax Limit -->				9,607,043,107 X	12	115,284,517	
				Market Value	Mills	(511 Limit)	

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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	18.6500	18.7800	0.70%	Yes	3.7%				
	Northampton	56.3989	57.7600	2.42%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	137,216,690
1200 Special Programs - Elementary / Secondary	46,326,747
1300 Vocational Education	7,374,004
1400 Other Instructional Programs - Elementary / Secondary	2,909,581
1500 Nonpublic School Programs	333,602
1600 Adult Education Programs	2,467,899
1700 Higher Education Programs for Secondary Students	20,000
1800 Pre-Kindergarten	1,081,072
<b>Total Instruction</b>	<b>\$197,729,595</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	13,001,310
2200 Support Services - Instructional Staff	10,253,533
2300 Support Services - Administration	14,123,503
2400 Support Services - Pupil Health	3,047,021
2500 Support Services - Business	2,454,023
2600 Operation and Maintenance of Plant Services	21,206,682
2700 Student Transportation Services	11,012,508
2800 Support Services - Central	8,743,011
2900 Other Support Services	131,446
<b>Total Support Services</b>	<b>\$83,973,037</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,314,652
3300 Community Services	136,581
3400 Scholarships and Awards	600
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,451,833</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	24,966,456
5900 Budgetary Reserve	5,700,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$30,666,456</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$315,820,921</b>

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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	62,994,879
200 Personnel Services - Employee Benefits	41,238,269
300 Purchased Professional and Technical Services	2,917,305
400 Purchased Property Services	700,597
500 Other Purchased Services	24,978,337
600 Supplies	4,344,563
700 Property	32,060
800 Other Objects	10,680
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$137,216,690</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,335,730
200 Personnel Services - Employee Benefits	9,661,014
300 Purchased Professional and Technical Services	12,694,942
400 Purchased Property Services	5,940
500 Other Purchased Services	10,516,888
600 Supplies	85,583
800 Other Objects	26,650
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$46,326,747</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	7,374,004
<b>Total Vocational Education</b>	<b>\$7,374,004</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,219,261
200 Personnel Services - Employee Benefits	501,739
300 Purchased Professional and Technical Services	776,516
500 Other Purchased Services	342,400
600 Supplies	61,665
800 Other Objects	8,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,909,581</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	854
300 Purchased Professional and Technical Services	235,748
600 Supplies	95,000
<b>Total Nonpublic School Programs</b>	<b>\$333,602</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	2,467,899
<b>Total Adult Education Programs</b>	<b>\$2,467,899</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	20,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$20,000</b>

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<u>Description</u>	<u>Amount</u>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	593,172
200 Personnel Services - Employee Benefits	456,954
300 Purchased Professional and Technical Services	12,700
500 Other Purchased Services	250
600 Supplies	14,996
800 Other Objects	3,000
<b>Total Pre-Kindergarten</b>	<b>\$1,081,072</b>
<b>Total Instruction</b>	<b>\$197,729,595</b>
<b>2000 <u>Support Services</u></b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	6,687,246
200 Personnel Services - Employee Benefits	4,363,601
300 Purchased Professional and Technical Services	1,635,014
400 Purchased Property Services	27,946
500 Other Purchased Services	17,453
600 Supplies	136,457
800 Other Objects	133,593
<b>Total Support Services - Students</b>	<b>\$13,001,310</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	3,712,494
200 Personnel Services - Employee Benefits	3,019,215
300 Purchased Professional and Technical Services	2,906,122
400 Purchased Property Services	21,873
500 Other Purchased Services	63,252
600 Supplies	508,952
800 Other Objects	21,625
<b>Total Support Services - Instructional Staff</b>	<b>\$10,253,533</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	7,458,909
200 Personnel Services - Employee Benefits	4,102,405
300 Purchased Professional and Technical Services	1,958,355
400 Purchased Property Services	82,741
500 Other Purchased Services	182,466
600 Supplies	142,147
700 Property	500
800 Other Objects	195,980
<b>Total Support Services - Administration</b>	<b>\$14,123,503</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,718,882
200 Personnel Services - Employee Benefits	1,228,467
300 Purchased Professional and Technical Services	26,918
400 Purchased Property Services	4,950
500 Other Purchased Services	6,605
600 Supplies	59,309

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Description	Amount
800 Other Objects	1,890
<b>Total Support Services - Pupil Health</b>	<b>\$3,047,021</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,365,561
200 Personnel Services - Employee Benefits	924,495
400 Purchased Property Services	93,920
500 Other Purchased Services	26,927
600 Supplies	31,580
800 Other Objects	11,540
<b>Total Support Services - Business</b>	<b>\$2,454,023</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	8,338,267
200 Personnel Services - Employee Benefits	5,955,234
300 Purchased Professional and Technical Services	580,790
400 Purchased Property Services	1,824,802
500 Other Purchased Services	625,040
600 Supplies	3,679,384
700 Property	195,000
800 Other Objects	8,165
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$21,206,682</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	4,677,828
200 Personnel Services - Employee Benefits	3,424,866
300 Purchased Professional and Technical Services	222,261
400 Purchased Property Services	140,879
500 Other Purchased Services	1,751,161
600 Supplies	793,503
800 Other Objects	2,010
<b>Total Student Transportation Services</b>	<b>\$11,012,508</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	3,444,895
200 Personnel Services - Employee Benefits	2,435,265
300 Purchased Professional and Technical Services	755,915
400 Purchased Property Services	493,193
500 Other Purchased Services	256,192
600 Supplies	1,263,001
700 Property	90,000
800 Other Objects	4,550
<b>Total Support Services - Central</b>	<b>\$8,743,011</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	130,496
800 Other Objects	950
<b>Total Other Support Services</b>	<b>\$131,446</b>
<b>Total Support Services</b>	<b>\$83,973,037</b>



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<u>Description</u>	<u>Amount</u>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,674,855
200 Personnel Services - Employee Benefits	757,576
300 Purchased Professional and Technical Services	198,371
400 Purchased Property Services	55,247
500 Other Purchased Services	304,238
600 Supplies	234,779
700 Property	60,000
800 Other Objects	29,586
<b>Total Student Activities</b>	<b>\$3,314,652</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	9,900
200 Personnel Services - Employee Benefits	4,316
300 Purchased Professional and Technical Services	72,200
600 Supplies	50,165
<b>Total Community Services</b>	<b>\$136,581</b>
<b>3400 <u>Scholarships and Awards</u></b>	
600 Supplies	600
<b>Total Scholarships and Awards</b>	<b>\$600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,451,833</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	10,771,456
900 Other Uses of Funds	14,195,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$24,966,456</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	5,700,000
<b>Total Budgetary Reserve</b>	<b>\$5,700,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$30,666,456</b>
<b>TOTAL EXPENDITURES</b>	<b>\$315,820,921</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	38,000,000	26,000,000
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	9,750,000	7,750,000
Other Capital Projects Fund	927,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	125,000
Child Care Operations Fund	250,000	350,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	275,000	290,000
Investment Trust Fund	29,000,000	29,500,000
Pension Trust Fund		
Activity Fund	675,000	650,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$78,902,000</b>	<b>\$64,665,000</b>

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$78,902,000	\$64,665,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	249,085,000	234,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	5,396,211	2,596,211
0550 Authority Lease Obligations	226,347	
0560 Other Post-Employment Benefits (OPEB)	51,769,530	53,769,530
0599 Other Noncurrent Liabilities	28,010,378	28,010,378
<b>Total General Fund</b>	<b>\$334,487,466</b>	<b>\$319,276,119</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		

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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	90,454	90,000
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	420,287	450,287
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$510,741</b>	<b>\$540,287</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	91,592	92,592
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	239,704	242,704
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>	<b>\$331,296</b>	<b>\$335,296</b>
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		
<b>Private Purpose 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 Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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>\$335,329,503</b>	<b>\$320,151,702</b>	



<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	30,000,000	28,000,000
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	100,000	350,000
Other Capital Projects Fund	500,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund	300,000	300,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund	2,500,000	2,500,000
Pension Trust Fund		
Activity Fund	600,000	600,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$34,500,000	\$32,750,000
TOTAL INDEBTEDNESS	\$369,829,503	\$352,901,702

Account Description	Amounts
0810 Nonspendable Fund Balance	265,373
0820 Restricted Fund Balance	64,379
0830 Committed Fund Balance	12,000,000
0840 Assigned Fund Balance	11,728,321
0850 Unassigned Fund Balance	9,727,331
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,455,652
5900 Budgetary Reserve	5,700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$39,485,404