

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Aaron K McConnell

Contact Person

amcconnell@cdschools.org

Email Address



Date



Date



Date

(717)545-4703

Telephone

Extn :70205

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Dauphin SD	COUNTY : Dauphin	AUN : 115221402
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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	\$217705277
Ending Unassigned Fund Balance	\$14671052
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.73%

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

FINAL GENERAL FUND BUDGET

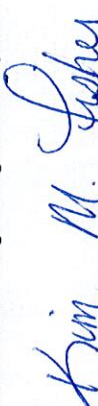
Fiscal Year 2021-2022

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Val Number	Description	Justification
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$1,671,485.00</div> <div>Function 2800, Object 200: \$2,294,563.00</div>	<div>The Central Dauphin School District budgets its obligation for its retired employees medical, dental, and vision expenses to the 2830 /218 budgetary account code.</div>
8080	<div>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.</div>	<div>Amount provided for potential shortfalls in revenue and future expenditures related to maintenance and growth. The Fund Balance provides financial stability and is within the range of budgeted expenditures as suggested in the Manual of Accounting.</div>
8150	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>The Central Dauphin School District has committed \$2,500,000 for PSERS retirement liabilities and \$3,686,009 for debt service expenditures.</div>
8160	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>The Central Dauphin School District has assigned \$4,000,000 for its OPEB liabilities.</div>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	244,946	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,186,009	
0840 Assigned Fund Balance	4,000,000	
0850 Unassigned Fund Balance	14,671,052	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,857,061</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	153,891,078	
7000 Revenue from State Sources	51,002,852	
8000 Revenue from Federal Sources	12,049,324	
9000 Other Financing Sources	762,023	
Total Estimated Revenues And Other Financing Sources		<u>\$217,705,277</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$242,562,338</u>

LEA : 115221402 Central Dauphin SD

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REVISED SUBMISSION

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	98,657,210
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	130,000
6114 Payments in Lieu of Current Taxes - State / Local	416,143
6130 Current Taxpayer Relief Taxes - Proportional Assessments	42,433,711
6150 Current Act 511 Taxes - Proportional Assessments	2,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,270,400
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,034,660
6910 Rentals	10,528
6940 Tuition from Patrons	1,050,000
6990 Refunds and Other Miscellaneous Revenue	2,783,426
REVENUE FROM LOCAL SOURCES	\$153,891,078
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	19,100,896
7112 Basic Education Funding-Social Security	3,296,483
7160 Tuition for Orphans Subsidy	276,788
7271 Special Education funds for School-Aged Pupils	5,925,473
7311 Pupil Transportation Subsidy	2,964,920
7312 Nonpublic and Charter School Pupil Transportation Subsidy	627,550
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	969,965
7330 Health Services (Medical, Dental, Nurse, Act 25)	261,529
7340 State Property Tax Reduction Allocation	2,629,781
7505 Ready to Learn Block Grant	1,023,711
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,566
7820 State Share of Retirement Contributions	13,923,190
REVENUE FROM STATE SOURCES	\$51,002,852
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,403,954
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	385,643
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	221,182
8517 NCLB, Title IV - 21St Century Schools	145,365
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	8,618,180

REVISED SUBMISSION

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$12,049,324
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	249,829
9360 Internal Service Fund Transfers	341,194
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	171,000
OTHER FINANCING SOURCES	\$762,023
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	217,705,277

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$98,657,210	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,343,148</u>	
Total Approx. Tax Revenue:	\$102,000,358	
Approx. Tax Levy for Tax Rate Calculation:	\$109,203,805	
	Dauphin	Total

2020-21 Data		
a. Assessed Value	\$6,165,605,138	\$6,165,605,138
b. Real Estate Mills	16.8571	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$7,638,225,287	\$7,638,225,287
d. Assessed Value	\$6,253,116,739	\$6,253,116,739
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$103,934,222	\$103,934,222
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$103,934,222	\$103,934,222
(f Total * g)		
i. Base Mills Subject to Index	16.8571	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.19535%	93.19535%
k. Tax Levy Needed	\$109,203,805	\$109,203,805
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	17.4639	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$109,203,805	\$109,203,805
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$105,860,657
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$98,657,210
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$98,657,210	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,343,148</u>	
Total Approx. Tax Revenue:	\$102,000,358	
Approx. Tax Levy for Tax Rate Calculation:	\$109,203,805	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4639	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$109,203,805	\$109,203,805
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	\$7,590.00	
Number of Homestead/Farmstead Properties	25285	25285
Median Assessed Value of Homestead Properties		\$118,300

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$98,657,210
Amount of Tax Relief for Homestead Exclusions	<u>\$3,343,148</u>
Total Approx. Tax Revenue:	\$102,000,358
Approx. Tax Levy for Tax Rate Calculation:	\$109,203,805

	Dauphin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate \$0 \$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,629,781	Lowering RE Tax Rate \$0 \$2,629,781
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$713,367	\$713,367
Amount of Tax Relief from State/Local Sources		\$3,343,148

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Dauphin	6,253,116,739	17.4639	109,203,805			93.19535%		
Totals:	6,253,116,739		109,203,805	-	3,343,148	=	105,860,657	X 93.19535% = 98,657,210
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00				0
6130	<u>Current Taxpayer Relief Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%	42,433,711	42,433,711	
Total Current Taxpayer Relief Taxes– Proportional Assessments						42,433,711	42,433,711	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
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						0	0	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,600,000	2,600,000	
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						2,600,000	2,600,000	
Total Act 511, Current Taxes							2,600,000	
Act 511 Tax Limit -->					7,638,225,287	X 12	91,658,703	
					Market Value	Mills	(511 Limit)	

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> Dauphin	16.8571	17.4639	3.60%	Yes	3.6%				
	<u>Current Taxpayer Relief Taxes– Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	98,833,656
1200 Special Programs - Elementary / Secondary	35,707,136
1300 Vocational Education	6,633,372
1400 Other Instructional Programs - Elementary / Secondary	1,934,365
1600 Adult Education Programs	1,014,625
Total Instruction	\$144,123,154
2000 Support Services	
2100 Support Services - Students	7,129,157
2200 Support Services - Instructional Staff	2,988,883
2300 Support Services - Administration	11,881,559
2400 Support Services - Pupil Health	2,777,125
2500 Support Services - Business	1,427,701
2600 Operation and Maintenance of Plant Services	15,910,634
2700 Student Transportation Services	11,198,289
2800 Support Services - Central	5,863,992
2900 Other Support Services	273,120
Total Support Services	\$59,450,460
3000 Operation of Non-Instructional Services	
3200 Student Activities	947,138
3300 Community Services	115,997
Total Operation of Non-Instructional Services	\$1,063,135
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,989,764
5200 Interfund Transfers - Out	2,078,764
Total Other Expenditures and Financing Uses	\$13,068,528
Total Estimated Expenditures and Other Financing Uses	\$217,705,277

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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	49,508,918
200 Personnel Services - Employee Benefits	33,818,776
300 Purchased Professional and Technical Services	2,553,039
400 Purchased Property Services	83,069
500 Other Purchased Services	10,566,850
600 Supplies	1,826,538
700 Property	475,166
800 Other Objects	1,300
Total Regular Programs - Elementary / Secondary	\$98,833,656
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,506,480
200 Personnel Services - Employee Benefits	10,250,745
300 Purchased Professional and Technical Services	2,225,453
400 Purchased Property Services	1,350
500 Other Purchased Services	8,610,365
600 Supplies	111,743
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$35,707,136
1300 <u>Vocational Education</u>	
500 Other Purchased Services	6,633,372
Total Vocational Education	\$6,633,372
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	810,596
200 Personnel Services - Employee Benefits	436,664
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	594,234
600 Supplies	17,871
Total Other Instructional Programs - Elementary / Secondary	\$1,934,365
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,014,625
Total Adult Education Programs	\$1,014,625
Total Instruction	\$144,123,154
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,117,940
200 Personnel Services - Employee Benefits	2,635,827
300 Purchased Professional and Technical Services	310,776
500 Other Purchased Services	8,125
600 Supplies	48,539
700 Property	200
800 Other Objects	7,750

Description	Amount
Total Support Services - Students	\$7,129,157
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,511,311
200 Personnel Services - Employee Benefits	1,179,050
300 Purchased Professional and Technical Services	23,395
400 Purchased Property Services	50,000
500 Other Purchased Services	33,800
600 Supplies	154,747
700 Property	32,580
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,988,883
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,999,741
200 Personnel Services - Employee Benefits	3,979,702
300 Purchased Professional and Technical Services	1,523,458
500 Other Purchased Services	88,600
600 Supplies	176,128
700 Property	82,930
800 Other Objects	31,000
Total Support Services - Administration	\$11,881,559
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,321,635
200 Personnel Services - Employee Benefits	873,433
300 Purchased Professional and Technical Services	566,612
500 Other Purchased Services	1,950
600 Supplies	13,495
Total Support Services - Pupil Health	\$2,777,125
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	735,998
200 Personnel Services - Employee Benefits	531,303
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	500
500 Other Purchased Services	103,200
600 Supplies	8,000
800 Other Objects	3,700
Total Support Services - Business	\$1,427,701
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,050,316
200 Personnel Services - Employee Benefits	3,565,618
300 Purchased Professional and Technical Services	254,000
400 Purchased Property Services	3,116,400
500 Other Purchased Services	816,200
600 Supplies	2,947,900
700 Property	157,000
800 Other Objects	3,200

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Description	Amount
Total Operation and Maintenance of Plant Services	\$15,910,634
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	287,040
200 Personnel Services - Employee Benefits	189,161
400 Purchased Property Services	1,500
500 Other Purchased Services	10,031,025
600 Supplies	687,263
800 Other Objects	2,300
Total Student Transportation Services	\$11,198,289
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,671,485
200 Personnel Services - Employee Benefits	2,294,563
300 Purchased Professional and Technical Services	444,660
400 Purchased Property Services	264,800
500 Other Purchased Services	101,101
600 Supplies	803,283
700 Property	281,000
800 Other Objects	3,100
Total Support Services - Central	\$5,863,992
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	91,971
200 Personnel Services - Employee Benefits	39,263
500 Other Purchased Services	141,886
Total Other Support Services	\$273,120
Total Support Services	\$59,450,460
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	604,123
200 Personnel Services - Employee Benefits	257,505
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,000
500 Other Purchased Services	63,000
600 Supplies	15,510
Total Student Activities	\$947,138
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,747
500 Other Purchased Services	500
600 Supplies	25,000
800 Other Objects	54,750
Total Community Services	\$115,997
Total Operation of Non-Instructional Services	\$1,063,135
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,203,440
900 Other Uses of Funds	5,786,324
Total Debt Service / Other Expenditures and Financing Uses	\$10,989,764
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,078,764
Total Interfund Transfers - Out	\$2,078,764
Total Other Expenditures and Financing Uses	\$13,068,528
TOTAL EXPENDITURES	\$217,705,277

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REVISED SUBMISSION

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	36,000,000	35,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	15,000,000	14,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	300,000
Other Agency Fund	200,000	215,000
Permanent Fund		
Total Cash and Short-Term Investments	\$57,000,000	\$54,615,000

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		

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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	\$57,000,000	\$54,615,000

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	136,939,571	129,614,571
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,325,000	4,360,000
0550 Authority Lease Obligations	6,395,878	5,654,374
0560 Other Post-Employment Benefits (OPEB)	26,500,000	26,500,000
0599 Other Noncurrent Liabilities	269,561,000	269,561,000
Total General Fund	\$443,721,449	\$435,689,945
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		
Total Public Purpose (Expendable) Trust Fund		
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		
Total Other Comptroller-Approved Special Revenue Funds		
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		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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		
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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$443,721,449	\$435,689,945

Short-Term Payables	06/30/2021 Estimate	06/30/2022 Projection
General Fund	27,500,000	28,325,000
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	25,000	25,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,500,000	1,575,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$29,425,000	\$30,325,000
TOTAL INDEBTEDNESS	\$473,146,449	\$466,014,945

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REVISED SUBMISSION

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	5,639	1,310
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	289,803	130,096
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$295,442	\$131,406
2000 Support Services		
2100 Support Services - Students	5,925	1,376
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	600	
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$6,525	\$1,376
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
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		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$301,967	\$132,782

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	3,650	848
200 Personnel Services - Employee Benefits	1,989	462
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary	\$5,639	\$1,310
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	184,177	85,230
200 Personnel Services - Employee Benefits	103,027	44,866
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	500	
600 Supplies	2,099	
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$289,803	\$130,096
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$295,442	\$131,406
2000 Support Services		
2100 Support Services - Students		
100 Personnel Services - Salaries	3,620	841
200 Personnel Services - Employee Benefits	2,305	535
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	\$5,925	\$1,376
2200 Support Services - Instructional Staff		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

Description	Nonspecial Education	Special Education
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		600
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services	\$600	
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$6,525	\$1,376
TOTAL EXPENDITURES	\$301,967	\$132,782

REVISED SUBMISSION

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$40,768	\$18,509
8000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$6,164	\$0
TOTAL REVENUES	\$46,932	\$18,509

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REVISED SUBMISSION

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	7,323	3,325
7820 State Share of Retirement Contributions	33,445	15,184
Total Revenue from State Sources	\$40,768	\$18,509
8000 Revenue from Federal Sources		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	6,164	0
Total Revenue from Federal Sources	\$6,164	\$0
TOTAL REVENUES	\$46,932	\$18,509

Account Description	Amounts
0810 Nonspendable Fund Balance	244,946
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,186,009
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	14,671,052
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,857,061
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,102,007