

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Shelley Chapman

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Extn :

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

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chester-Upland SD	COUNTY : Delaware	AUN : 125231232
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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	\$133609420
Ending Unassigned Fund Balance	\$5006032
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.74%

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
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DUE DATE: AUGUST 15, 2021

## **Approval to adopt the Accelerated Budget Opt Out Certifying Tax Rate Within Inflation Index**

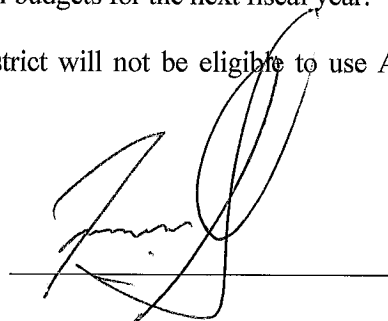
The purpose of this resolution is to allow the school district to follow normal budget procedures, and dispense with the more complicated, expensive, and accelerated Act 1 budget requirements. This option is available only to school districts that are certain the next year budget can be funded without increasing the real estate tax rate by more than the index (and therefore without seeking approval for any index limit exceptions). This resolution may be adopted after the preliminary budget is available, or the board has sufficient information to be certain the budget can be funded by a tax increase within the index. For fiscal year 2021-22, the resolution must be adopted no later than March 30, 2021.

**Background.** Act 1 § 311(a), 53 P.S. § 6926.311(a), requires an accelerated budget adoption timeline and procedure unless a school district, no later than 110 days before the primary election, adopts a resolution containing the certifications incorporated in this resolution. The deadline this year is January 25, 2018. After adoption of a resolution containing such certifications, § 311(d) authorizes a school district to comply with pre-Act 1 budget adoption rules as set forth in School Code § 687, 24 P.S. § 6-687. The School Board has reviewed the school district preliminary budget or has other information sufficient to make a determination that the budget for the next fiscal year can be funded based on maintaining current tax rates or increasing taxes by an amount less than or equal to the Act 1 index. In lieu of the Act 1 budget adoption timeline and procedure, the School Board wishes to make the required certifications and comply with pre-Act 1 budget adoption rules.

RESOLVED, that the Board of School Directors of the Chester Upland School District, makes the following unconditional certifications:

1. The school district's various tax levies and other revenue sources will be sufficient to balance the school district final budget for the next fiscal year (2021-22) based on maintaining current tax rates or increasing tax rates by an amount less than or equal to the Act 1 index applicable to the school district as calculated by the Pennsylvania Department of Education. This conclusion is based on the school district preliminary budget or other information available to the School Board.
2. The applicable index for the next fiscal year is 4.9%, and the School Board will not for the next fiscal year increase the rate of its real estate tax, or any other tax for the support of public education, by an amount that exceeds the applicable index.
3. The School Board has to date and in the future will comply with the rules set forth in School Code § 687 for adoption of the school district proposed and final budgets for the next fiscal year.
4. The School Board understands that the school district will not be eligible to use Act 1 referendum exceptions for the next fiscal year.

ADOPTED by the School Board on March 18, 2021.

  
\_\_\_\_\_, Secretary

[Per Act 1 §§ 311(d)(2)(ii) and (iii), the school district must, within 5 days after adoption of this resolution submit to PDE: (1) on a PDE prescribed form, information on any proposed tax increase – **Real Estate Tax Rate Report**; and (2) a copy of this resolution.]

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$1,770,503.66 C x 2%: \$55,064.44	The aggregate AV was not expected within the 2% due to the General Delaware County wide reassessment.
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.	Reserved for unanticipated expenditures.

<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	578
0820 Restricted Fund Balance	20,973
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,225,121
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,225,121</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	23,603,067
7000 Revenue from State Sources	106,693,264
8000 Revenue from Federal Sources	6,094,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$136,390,331</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$138,615,452</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	19,489,067
6113 Public Utility Realty Taxes	21,000
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,750,000
6700 Revenues from LEA Activities	4,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	725,000
6910 Rentals	4,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	50,000

**REVENUE FROM LOCAL SOURCES \$23,603,067**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	83,361,402
7160 Tuition for Orphans Subsidy	57,627
7220 Vocational Education	165,000
7271 Special Education funds for School-Aged Pupils	8,081,846
7292 Pre-K Counts	1,040,400
7311 Pupil Transportation Subsidy	1,813,636
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	51,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,700
7340 State Property Tax Reduction Allocation	2,753,222
7360 Safe Schools	500,000
7505 Ready to Learn Block Grant	1,421,091
7810 State Share of Social Security and Medicare Taxes	1,243,380
7820 State Share of Retirement Contributions	6,168,960

**REVENUE FROM STATE SOURCES \$106,693,264**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,900,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	23,000
8517 NCLB, Title IV - 21st Century Schools	1,099,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	832,000

**REVENUE FROM FEDERAL SOURCES \$6,094,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 136,390,331**

Act 1 Index (current): 4.8% | Act 1 Index (prior): 4.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (b)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,500,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,753,222</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$22,253,222</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$25,167,015</b>		

	<b>Delaware Chester City</b>	<b>Delaware Chester Twp/Upland Boro</b>	<b>Total</b>
<b>2020-21 Data</b>			
a. Assessed Value	\$298,726,251	\$304,236,827	\$602,963,078
b. Real Estate Mills	55.6400	27.9500	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$779,404,700	\$418,203,051	\$1,197,607,751
d. Assessed Value	\$1,075,536,421	\$558,473,228	\$1,634,009,649
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$16,621,129	\$8,503,419	\$25,124,548
(a * b)			
<b>2021-22 Calculations</b>			
g. Percent of Total Market Value	65.08013%	34.91987%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$16,351,089	\$8,773,459	\$25,124,548
(f Total * g)			
i. Base Mills Subject to Index	15.2027	15.7097	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment	Yes	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	87.00000%	87.00000%	87.00000%
k. Tax Levy Needed	\$16,378,726	\$8,788,289	\$25,167,015
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>15.2200</b>	<b>15.7300</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$16,369,664	\$8,784,784	\$25,154,448
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,401,226
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$19,489,067
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8% | Act 1 Index (prior): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$19,500,000

Amount of Tax Relief for Homestead Exclusions

\$2,753,222

Total Approx. Tax Revenue:

\$22,253,222

Approx. Tax Levy for Tax Rate Calculation:

\$25,167,015

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	15.8260	16.3537	
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)	\$17,021,439	\$9,133,104	\$26,154,543
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	\$12,313.00	\$25,526.00	
Number of Homestead/Farmstead Properties	3157	974	4131
Median Assessed Value of Homestead Properties			\$55,740



Act 1 Index (current): 4.8% | Act 1 Index (prior): 4.1%

Calculation Method: Revenue Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$19,500,000

Amount of Tax Relief for Homestead Exclusions \$2,753,222

Total Approx. Tax Revenue: \$22,253,222

Approx. Tax Levy for Tax Rate Calculation: \$25,167,015

	Delaware Chester City	Delaware Chester Twp/Upland Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,753,222	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,753,222</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>
Delaware	1,075,536,421	15.2200	16,369,664			87.00000%	
Delaware	558,473,228	15.7300	8,784,784			87.00000%	
<b>Totals:</b>	<b>1,634,009,649</b>		<b>25,154,448</b>	- 2,753,222 =	22,401,226 X	87.00000% =	19,489,067

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>500,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,197,607,751 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>14,371,293</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Chester City	15.2027	15.2200	0.12%	Yes	4.1%				
	Chester Twp/Upland Boro	15.7097	15.7300	0.13%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	55,766,202
1200 Special Programs - Elementary / Secondary	40,915,866
1300 Vocational Education	1,427,713
1400 Other Instructional Programs - Elementary / Secondary	207,430
1500 Nonpublic School Programs	207,811
1700 Higher Education Programs for Secondary Students	32,960
1800 Pre-Kindergarten	1,078,855
<b>Total Instruction</b>	<b>\$99,636,837</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,563,365
2200 Support Services - Instructional Staff	3,213,793
2300 Support Services - Administration	4,573,123
2400 Support Services - Pupil Health	965,468
2500 Support Services - Business	1,154,395
2600 Operation and Maintenance of Plant Services	5,732,831
2700 Student Transportation Services	5,215,829
2800 Support Services - Central	1,173,130
<b>Total Support Services</b>	<b>\$26,591,934</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	519,386
3300 Community Services	75,701
<b>Total Operation of Non-Instructional Services</b>	<b>\$595,087</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,785,562
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,785,562</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$133,609,420</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	12,093,921
200 Personnel Services - Employee Benefits	7,828,544
300 Purchased Professional and Technical Services	101,026
400 Purchased Property Services	6,500
500 Other Purchased Services	34,958,838
600 Supplies	770,163
800 Other Objects	7,210
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$55,766,202</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,856,769
200 Personnel Services - Employee Benefits	3,482,292
300 Purchased Professional and Technical Services	4,522,445
500 Other Purchased Services	27,744,062
600 Supplies	296,908
800 Other Objects	13,390
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$40,915,866</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	488,035
200 Personnel Services - Employee Benefits	313,264
300 Purchased Professional and Technical Services	16,947
400 Purchased Property Services	325
500 Other Purchased Services	481,525
600 Supplies	108,356
700 Property	10,815
800 Other Objects	8,446
<b>Total Vocational Education</b>	<b>\$1,427,713</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	100,476
400 Purchased Property Services	4,680
500 Other Purchased Services	49,541
600 Supplies	26,983
700 Property	15,450
800 Other Objects	10,300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$207,430</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	193,184
600 Supplies	14,627
<b>Total Nonpublic School Programs</b>	<b>\$207,811</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	24,720
600 Supplies	8,240
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$32,960</b>

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<u>Description</u>	<u>Amount</u>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	629,817
200 Personnel Services - Employee Benefits	403,203
600 Supplies	45,835
<b>Total Pre-Kindergarten</b>	<b>\$1,078,855</b>
<b>Total Instruction</b>	<b>\$99,636,837</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,226,636
200 Personnel Services - Employee Benefits	1,526,652
300 Purchased Professional and Technical Services	703,078
500 Other Purchased Services	50,720
600 Supplies	56,279
<b>Total Support Services - Students</b>	<b>\$4,563,365</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	972,095
200 Personnel Services - Employee Benefits	587,811
300 Purchased Professional and Technical Services	701,177
400 Purchased Property Services	4,550
500 Other Purchased Services	121,540
600 Supplies	427,495
700 Property	386,250
800 Other Objects	12,875
<b>Total Support Services - Instructional Staff</b>	<b>\$3,213,793</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,075,502
200 Personnel Services - Employee Benefits	1,313,534
300 Purchased Professional and Technical Services	713,866
500 Other Purchased Services	121,940
600 Supplies	46,608
700 Property	119,677
800 Other Objects	181,996
<b>Total Support Services - Administration</b>	<b>\$4,573,123</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	289,039
200 Personnel Services - Employee Benefits	223,649
300 Purchased Professional and Technical Services	438,360
600 Supplies	14,420
<b>Total Support Services - Pupil Health</b>	<b>\$965,468</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	607,750
200 Personnel Services - Employee Benefits	438,615
300 Purchased Professional and Technical Services	39,780
400 Purchased Property Services	1,300

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	23,690
600 Supplies	28,840
800 Other Objects	14,420
<b>Total Support Services - Business</b>	<b>\$1,154,395</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,226,859
200 Personnel Services - Employee Benefits	1,788,359
300 Purchased Professional and Technical Services	92,785
400 Purchased Property Services	670,945
500 Other Purchased Services	36,662
600 Supplies	914,646
800 Other Objects	2,575
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,732,831</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	62,319
200 Personnel Services - Employee Benefits	60,255
300 Purchased Professional and Technical Services	273,000
400 Purchased Property Services	11,700
500 Other Purchased Services	4,802,890
600 Supplies	5,665
<b>Total Student Transportation Services</b>	<b>\$5,215,829</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	597,964
200 Personnel Services - Employee Benefits	379,733
300 Purchased Professional and Technical Services	72,450
500 Other Purchased Services	52,943
600 Supplies	67,465
800 Other Objects	2,575
<b>Total Support Services - Central</b>	<b>\$1,173,130</b>
<b>Total Support Services</b>	<b>\$26,591,934</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	187,354
200 Personnel Services - Employee Benefits	84,387
300 Purchased Professional and Technical Services	21,560
500 Other Purchased Services	97,850
600 Supplies	111,755
700 Property	10,300
800 Other Objects	6,180
<b>Total Student Activities</b>	<b>\$519,386</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,240
200 Personnel Services - Employee Benefits	2,402
300 Purchased Professional and Technical Services	9,864

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	16,480
600 Supplies	41,715
<b>Total Community Services</b>	<b>\$75,701</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$595,087</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,466,500
900 Other Uses of Funds	5,319,062
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,785,562</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,785,562</b>
<b>TOTAL EXPENDITURES</b>	<b>\$133,609,420</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	6,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$6,000,000** **\$6,000,000**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	68,542,999	59,632,470
0520 Extended-Term Financing Agreements Payable	14,466,500	14,367,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	745,000	790,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	120,000	125,000
0599 Other Noncurrent Liabilities	120,000	120,000

<b>Total General Fund</b>	<b>\$83,994,499</b>	<b>\$75,034,470</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

12,000

12,000

**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**

**\$12,000**

**\$12,000**

**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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**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>\$84,006,499</b>	<b>\$75,046,470</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	8,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$8,000,000</b>	<b>\$8,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$92,006,499</b>	<b>\$83,046,470</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	578
0820 Restricted Fund Balance	20,973
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,006,032
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,006,032</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,027,583</b>
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