

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget:

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President of the Board - Original Signature Required

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Date

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Secretary of the Board - Original Signature Required

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Date

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Chief School Administrator - Original Signature Required

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Date

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Jessica L Gabriel

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Contact Person

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Telephone

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Extension

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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 : Kane Area SD	COUNTY : McKean	AUN : 109422303
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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	\$18506360
Ending Unassigned Fund Balance	\$3098710
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.74%

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

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Kane Area SD	<b>County :</b> McKean	<b>AUN Number :</b> 109422303
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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> 4-15-21
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$339,728.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,277,186
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,585,624
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,862,810</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,605,029
7000 Revenue from State Sources	12,965,268
8000 Revenue from Federal Sources	611,149
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,181,446</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,044,256</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,888,174
6113 Public Utility Realty Taxes	3,700
6114 Payments in Lieu of Current Taxes - State / Local	15,750
6115 Payments in Lieu of Current Taxes - Federal	190,000
6120 Current Per Capita Taxes, Section 679	17,025
6130 Current Taxpayer Relief Taxes - Proportional Assessments	235,000
6140 Current Act 511 Taxes - Flat Rate Assessments	17,025
6150 Current Act 511 Taxes - Proportional Assessments	689,610
6400 Delinquencies on Taxes Levied / Assessed by the LEA	311,000
6500 Earnings on Investments	27,500
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	177,845
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	7,400
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,605,029</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,475,485
7112 Basic Education Funding-Social Security	420,258
7271 Special Education funds for School-Aged Pupils	896,574
7311 Pupil Transportation Subsidy	379,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	294,370
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	339,728
7505 Ready to Learn Block Grant	246,106
7820 State Share of Retirement Contributions	1,893,747
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,965,268</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	433,817
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,114
8517 NCLB, Title IV - 21st Century Schools	28,718
8519 NCLB, Title VI - Flexibility and Accountability	21,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	65,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,500
REVENUE FROM FEDERAL SOURCES	\$611,149
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,181,446

AUN: 109422303 Kane Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,889,500

Amount of Tax Relief for Homestead Exclusions

\$559,000

Total Approx. Tax Revenue:

\$3,448,500

Approx. Tax Levy for Tax Rate Calculation:

\$3,764,017

Elk

Mckean

Total

**2020-21 Data**

a. Assessed Value

\$10,217,730

\$191,405,250

\$201,622,980

b. Real Estate Mills

38.1400

17.7200

**I. 2021-22 Data**

c. 2019 STEB Market Value

\$22,058,822

\$194,323,523

\$216,382,345

d. Assessed Value

\$10,223,747

\$190,679,950

\$200,903,697

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2020-21 Calculations**

f. 2020-21 Tax Levy

\$389,704

\$3,391,701

\$3,781,405

(a \* b)

**2021-22 Calculations**

g. Percent of Total Market Value

10.19437%

89.80563%

100.00000%

**II.**

h. Rebalanced 2020-21 Tax Levy

\$385,490

\$3,395,915

\$3,781,405

(f Total \* g)

i. Base Mills Subject to Index

38.1400

17.7420

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

86.83900%

90.53200%

90.15552%

k. Tax Levy Needed

\$383,718

\$3,380,299

\$3,764,017

(Approx. Tax Levy \* g)

**I. 2021-22 Real Estate Tax Rate****37.5300****17.7200**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$383,697

\$3,378,849

\$3,762,546

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$3,203,546

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,888,174

(n \* Est. Pct. Collection)

AUN: 109422303 Kane Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,889,500

Amount of Tax Relief for Homestead Exclusions

\$559,000

Total Approx. Tax Revenue:

\$3,448,500

Approx. Tax Levy for Tax Rate Calculation:

\$3,764,017

Elk

Mckean

Total

**Index Maximums**p. Maximum Mills Based On Index  
(i \* (1 + Index))

39.8944

18.5581

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)

\$407,870

\$3,538,658

\$3,946,528

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**

Assessed Value Exclusion per Homestead

\$7,202.00

\$15,502.00

V.

Number of Homestead/Farmstead Properties

178

1857

2035

Median Assessed Value of Homestead Properties

\$45,088

AUN: 109422303 Kane Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,889,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$559,000</u>		
Total Approx. Tax Revenue:	\$3,448,500		
Approx. Tax Levy for Tax Rate Calculation:	\$3,764,017		

	Elk	Mckean		Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions		\$219,272	Lowering RE Tax Rate	\$0 \$219,272
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$339,728	Lowering RE Tax Rate	\$0 \$339,728
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$559,000

CODE6111 Current Real Estate Taxes

<u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Elk	10,223,747	37.5300	383,697			86.83900%	
McKean	190,679,950	17.7200	3,378,849			90.53200%	
Totals:	200,903,697		3,762,546	-	559,000 =	3,203,546 X	90.15552% = 2,888,174

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,025
6130 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6131 <u>Current Act 1 Earned Income Taxes</u>	0.200%	0.000%	245,000
<b>Total Current Taxpayer Relief Taxes -- Proportional Assessments</b>			<b>245,000</b>
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 <u>Current Act 511 Per Capita Taxes</u>	\$5.00	\$0.00	21,000
6142 <u>Current Act 511 Occupation Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes-- Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>21,000</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 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	650,000
6152 <u>Current Act 511 Occupation Taxes</u>	100.0000	0.000	26,500
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	40,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes-- Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>716,500</b>
<b>Total Act 511, Current Taxes</b>			<b>706,635</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>216,382,345 X</b>	<b>12</b>	<b>2,596,588</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Elk	38.1400	37.5300	-1.58%	Yes	4.6%				
	Mckean	17.7420	17.7200	-0.11%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.200%	0.200%	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6152	Current Act 511 Occupation Taxes	100.0000	100.0000	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,222,393
1200 Special Programs - Elementary / Secondary	1,907,105
1300 Vocational Education	174,250
1400 Other Instructional Programs - Elementary / Secondary	81,318
<b>Total Instruction</b>	<b>\$10,385,066</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	724,931
2200 Support Services - Instructional Staff	614,489
2300 Support Services - Administration	1,548,158
2400 Support Services - Pupil Health	236,566
2500 Support Services - Business	328,709
2600 Operation and Maintenance of Plant Services	1,394,536
2700 Student Transportation Services	674,096
2800 Support Services - Central	223,316
2900 Other Support Services	31,966
<b>Total Support Services</b>	<b>\$5,776,767</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	501,189
3300 Community Services	7,415
<b>Total Operation of Non-Instructional Services</b>	<b>\$508,604</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	142,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$142,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,093,923
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,693,923</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,506,360</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,473,150
200 Personnel Services - Employee Benefits	3,053,332
300 Purchased Professional and Technical Services	113,300
400 Purchased Property Services	15,300
500 Other Purchased Services	254,253
600 Supplies	312,928
800 Other Objects	130
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,222,393</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	892,631
200 Personnel Services - Employee Benefits	624,789
300 Purchased Professional and Technical Services	223,930
500 Other Purchased Services	154,600
600 Supplies	11,155
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,907,105</b>
<b>1300 Vocational Education</b>	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	171,750
<b>Total Vocational Education</b>	<b>\$174,250</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	28,709
200 Personnel Services - Employee Benefits	7,609
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	6,500
600 Supplies	37,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$81,318</b>
<b>Total Instruction</b>	<b>\$10,385,066</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	404,088
200 Personnel Services - Employee Benefits	275,787
300 Purchased Professional and Technical Services	27,670
500 Other Purchased Services	60
600 Supplies	16,600
800 Other Objects	726
<b>Total Support Services - Students</b>	<b>\$724,931</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	319,553
200 Personnel Services - Employee Benefits	206,024
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	7,270
500 Other Purchased Services	19,895

<u>Description</u>	<u>Amount</u>
600 Supplies	36,227
700 Property	14,700
800 Other Objects	820
<b>Total Support Services - Instructional Staff</b>	<b>\$614,489</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	790,417
200 Personnel Services - Employee Benefits	539,991
300 Purchased Professional and Technical Services	113,916
400 Purchased Property Services	24,350
500 Other Purchased Services	55,920
600 Supplies	9,316
800 Other Objects	14,248
<b>Total Support Services - Administration</b>	<b>\$1,548,158</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	135,400
200 Personnel Services - Employee Benefits	93,166
300 Purchased Professional and Technical Services	8,000
<b>Total Support Services - Pupil Health</b>	<b>\$236,566</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	171,856
200 Personnel Services - Employee Benefits	130,712
300 Purchased Professional and Technical Services	14,098
500 Other Purchased Services	3,620
800 Other Objects	8,423
<b>Total Support Services - Business</b>	<b>\$328,709</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	485,187
200 Personnel Services - Employee Benefits	365,904
300 Purchased Professional and Technical Services	2,310
400 Purchased Property Services	177,130
500 Other Purchased Services	59,685
600 Supplies	254,590
700 Property	48,000
800 Other Objects	1,730
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,394,536</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,363
200 Personnel Services - Employee Benefits	1,743
400 Purchased Property Services	5,000
500 Other Purchased Services	656,140
600 Supplies	8,850
<b>Total Student Transportation Services</b>	<b>\$674,096</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	126,090

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	57,151
300 Purchased Professional and Technical Services	29,990
500 Other Purchased Services	8,235
800 Other Objects	1,850
<b>Total Support Services - Central</b>	<b>\$223,316</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	31,966
<b>Total Other Support Services</b>	<b>\$31,966</b>
<b>Total Support Services</b>	<b>\$5,776,767</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	204,369
200 Personnel Services - Employee Benefits	85,458
300 Purchased Professional and Technical Services	59,682
400 Purchased Property Services	26,100
500 Other Purchased Services	55,365
600 Supplies	63,750
800 Other Objects	6,465
<b>Total Student Activities</b>	<b>\$501,189</b>
<b>3300 Community Services</b>	
800 Other Objects	7,415
<b>Total Community Services</b>	<b>\$7,415</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$508,604</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	142,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$142,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$142,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	293,923
900 Other Uses of Funds	800,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,093,923</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,693,923</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,506,360</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund	9,700,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	65,000	67,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,060,000	4,360,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	280,000	180,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	96,736	91,500
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments**

\$14,201,736

\$14,198,500

**Long-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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 Investments06/30/2021 Estimate06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments****TOTAL CASH AND INVESTMENTS**

\$14,201,736

\$14,198,500

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

0510 Bonds Payable	11,560,000	10,760,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	315,000	330,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,140,750	2,040,750
0599 Other Noncurrent Liabilities		

**Total General Fund****\$14,015,750****\$13,130,750****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

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

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

**Total Capital Reserve Fund - \$ 690, \$1850****Capital Reserve Fund - \$ 1431**

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

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

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

**Total Other Capital Projects Fund****Debt Service Fund**

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

**Total Debt Service Fund****Food Service / Cafeteria Operations Fund**

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

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

Long-Term Indebtedness06/30/2021 Estimate06/30/2022 Projection**Investment Trust Fund**

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

**Total Investment Trust Fund****Pension Trust Fund**

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

**Total Pension Trust Fund****Activity Fund**

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

**Total Activity Fund****Other Agency Fund**

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

**Total Other Agency Fund****Permanent Fund**

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

Long-Term Indebtedness06/30/2021 Estimate06/30/2022 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Permanent Fund****Total Long-Term Indebtedness****\$14,015,750****\$13,130,750**

**Short-Term Payables****06/30/2021 Estimate****06/30/2022 Projection**

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

**Total Short-Term Payables****TOTAL INDEBTEDNESS****\$14,015,750****\$13,130,750**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,439,186
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,098,710
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,537,896</b>
5900 Budgetary Reserve	300,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,837,896</b>