


# 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 6/28/2021

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

\_\_\_\_\_  
Date 6/28/2021

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

\_\_\_\_\_  
Date 6/29/21

LESLEY A Stricker  
\_\_\_\_\_  
Contact Person

(717)336-1405 Extn :  
\_\_\_\_\_  
Telephone Extension

Istricker@cocalico.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cocalico SD	COUNTY : Lancaster	AUN : 113361303
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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	\$69380576
Ending Unassigned Fund Balance	\$163789
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.23%

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 <i>Cella Nusser</i>	DATE <i>6/29/21</i>
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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> Cocalico SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113361303
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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> <i>MAY 24, 2021</i>
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserves will be used for expenses for Charter Schools, Online Learning and transportation cost due to unknown parent choices because of COVID.
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.	Fund balance needed to pay expenses before real estate revenue come into the district.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds were made for future retirement severance benefits, increasing PSERS employer contribution costs, increasing healthcare costs, future operating deficits and future technology costs.

<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	11,820,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,526,732
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,346,732</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	39,484,236
7000 Revenue from State Sources	16,846,076
8000 Revenue from Federal Sources	2,964,493
9000 Other Financing Sources	394,800
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$59,689,605</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$77,036,337</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	34,422,264
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	33,994
6114 Payments in Lieu of Current Taxes - State / Local	478
6150 Current Act 511 Taxes - Proportional Assessments	3,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	12,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	790,000
6910 Rentals	11,000
6920 Contributions and Donations from Private Sources	86,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	48,000

**REVENUE FROM LOCAL SOURCES \$39,484,236**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,648,211
7112 Basic Education Funding-Social Security	885,000
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,870,754
7311 Pupil Transportation Subsidy	865,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,605
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,109,546
7505 Ready to Learn Block Grant	400,960
7820 State Share of Retirement Contributions	3,900,000

**REVENUE FROM STATE SOURCES \$16,846,076**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	515,624
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	123,966
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,650
8517 NCLB, Title IV - 21st Century Schools	26,718
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	62,711
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,312,740

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	855,084
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

**REVENUE FROM FEDERAL SOURCES** **\$2,964,493**

**OTHER FINANCING SOURCES**

9200 Proceeds from Extended-Term Financing	394,800
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**OTHER FINANCING SOURCES** **\$394,800**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **59,689,605**

AUN: 113361303 Cocalico SD

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

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Act 1 Index (current): 3.6%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$34,422,350</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,109,546</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$35,531,896</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,965,854</b>		

	<b>Berks</b>	<b>Lancaster</b>	<b>Total</b>
<hr/>			
<b>2020-21 Data</b>			
a. Assessed Value	\$424,900	\$1,914,029,800	\$1,914,454,700
b. Real Estate Mills	17.7247	18.8239	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$364,187	\$1,768,383,842	\$1,768,748,029
d. Assessed Value	\$424,900	\$1,947,841,700	\$1,948,266,600
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$7,531	\$36,029,506	\$36,037,037
(a * b)			
<b>2021-22 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	0.02059%	99.97941%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$7,420	\$36,029,617	\$36,037,037
(f Total * g)			
i. Base Mills Subject to Index	17.7247	18.8239	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	100.00000%	96.00000%	96.00082%
k. Tax Levy Needed	\$7,611	\$36,958,243	\$36,965,854
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>17.9124</b>	<b>18.9739</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$7,611	\$36,958,154	\$36,965,765
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$35,856,219
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$34,422,264
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$34,422,350

Amount of Tax Relief for Homestead Exclusions

\$1,109,546

Total Approx. Tax Revenue:

\$35,531,896

Approx. Tax Levy for Tax Rate Calculation:

\$36,965,854

	Berks	Lancaster	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	18.3627	19.5015	
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)	\$7,802	\$37,985,835	\$37,993,637
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$10,280.00	\$9,705.00	
Number of Homestead/Farmstead Properties	3	6047	6050
Median Assessed Value of Homestead Properties			\$177,700

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$34,422,350		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,109,546</u>		
Total Approx. Tax Revenue:	\$35,531,896		
Approx. Tax Levy for Tax Rate Calculation:	\$36,965,854		

	Berks	Lancaster		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,109,546	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>\$1,109,546</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>
Berks	424,900	17.9124	7,611			100.00000%	
Lancaster	1,947,841,700	18.9739	36,958,154			96.00000%	
<b>Totals:</b>	<b>1,948,266,600</b>		<b>36,965,765</b>	- 1,109,546 =	35,856,219 X	96.00082% =	34,422,264

	<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	0.500%	0.000%	2,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,000
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>3,375,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,375,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,768,748,029 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>21,224,976</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>									
	Berks	17.7247	17.9124	1.06%	Yes	3.6%				
	Lancaster	18.8239	18.9739	0.80%	Yes	3.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	29,302,857
1200 Special Programs - Elementary / Secondary	9,906,200
1300 Vocational Education	1,170,000
1400 Other Instructional Programs - Elementary / Secondary	296,635
<b>Total Instruction</b>	<b>\$40,675,692</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,461,579
2200 Support Services - Instructional Staff	2,714,489
2300 Support Services - Administration	4,376,985
2400 Support Services - Pupil Health	688,524
2500 Support Services - Business	830,064
2600 Operation and Maintenance of Plant Services	4,730,806
2700 Student Transportation Services	2,826,176
2800 Support Services - Central	1,678,511
2900 Other Support Services	33,000
<b>Total Support Services</b>	<b>\$20,340,134</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,315,991
3300 Community Services	29,319
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,345,310</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,407,156
5900 Budgetary Reserve	1,612,284
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,019,440</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$69,380,576</b>

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,533,203
200 Personnel Services - Employee Benefits	10,247,795
300 Purchased Professional and Technical Services	542,844
400 Purchased Property Services	247,855
500 Other Purchased Services	843,350
600 Supplies	1,039,515
700 Property	840,450
800 Other Objects	7,845
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$29,302,857</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,389,529
200 Personnel Services - Employee Benefits	2,196,274
300 Purchased Professional and Technical Services	2,858,888
400 Purchased Property Services	200
500 Other Purchased Services	1,395,425
600 Supplies	59,884
800 Other Objects	6,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,906,200</b>
<b>1300 <u>Vocational Education</u></b>	
400 Purchased Property Services	70,000
500 Other Purchased Services	1,100,000
<b>Total Vocational Education</b>	<b>\$1,170,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	116,449
200 Personnel Services - Employee Benefits	50,490
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	103,496
600 Supplies	1,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$296,635</b>
<b>Total Instruction</b>	<b>\$40,675,692</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,362,996
200 Personnel Services - Employee Benefits	909,639
300 Purchased Professional and Technical Services	128,553
400 Purchased Property Services	6,950
500 Other Purchased Services	5,250
600 Supplies	43,866
800 Other Objects	4,325
<b>Total Support Services - Students</b>	<b>\$2,461,579</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,266,004

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,160,871
300 Purchased Professional and Technical Services	132,021
400 Purchased Property Services	17,778
500 Other Purchased Services	12,950
600 Supplies	115,850
700 Property	6,600
800 Other Objects	2,415
<b>Total Support Services - Instructional Staff</b>	<b>\$2,714,489</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,169,088
200 Personnel Services - Employee Benefits	1,847,281
300 Purchased Professional and Technical Services	193,500
400 Purchased Property Services	10,000
500 Other Purchased Services	23,415
600 Supplies	78,151
700 Property	27,700
800 Other Objects	27,850
<b>Total Support Services - Administration</b>	<b>\$4,376,985</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	373,427
200 Personnel Services - Employee Benefits	292,682
300 Purchased Professional and Technical Services	8,064
400 Purchased Property Services	5,000
500 Other Purchased Services	500
600 Supplies	8,716
800 Other Objects	135
<b>Total Support Services - Pupil Health</b>	<b>\$688,524</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	386,687
200 Personnel Services - Employee Benefits	273,382
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	25,000
500 Other Purchased Services	51,000
600 Supplies	17,195
800 Other Objects	40,800
<b>Total Support Services - Business</b>	<b>\$830,064</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,312,873
200 Personnel Services - Employee Benefits	1,280,364
300 Purchased Professional and Technical Services	115,750
400 Purchased Property Services	432,604
500 Other Purchased Services	278,050
600 Supplies	1,294,890
700 Property	12,000
800 Other Objects	4,275

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,730,806</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	64,203
200 Personnel Services - Employee Benefits	51,044
400 Purchased Property Services	9,550
500 Other Purchased Services	2,690,139
600 Supplies	10,965
800 Other Objects	275
<b>Total Student Transportation Services</b>	<b>\$2,826,176</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	714,379
200 Personnel Services - Employee Benefits	548,040
300 Purchased Professional and Technical Services	171,497
500 Other Purchased Services	71,000
600 Supplies	161,480
700 Property	9,650
800 Other Objects	2,465
<b>Total Support Services - Central</b>	<b>\$1,678,511</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,000
<b>Total Other Support Services</b>	<b>\$33,000</b>
<b>Total Support Services</b>	<b>\$20,340,134</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	613,781
200 Personnel Services - Employee Benefits	291,151
300 Purchased Professional and Technical Services	149,999
400 Purchased Property Services	10,950
500 Other Purchased Services	138,475
600 Supplies	87,335
700 Property	2,625
800 Other Objects	21,675
<b>Total Student Activities</b>	<b>\$1,315,991</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	13,000
200 Personnel Services - Employee Benefits	5,662
500 Other Purchased Services	5,100
600 Supplies	5,557
<b>Total Community Services</b>	<b>\$29,319</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,345,310</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	41,644



<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,365,512
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,407,156</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,612,284
<b>Total Budgetary Reserve</b>	<b>\$1,612,284</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,019,440</b>
<b>TOTAL EXPENDITURES</b>	<b>\$69,380,576</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	5,526,732	163,789
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	18,375,947	4,947,402
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	264,612	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	281,000	250,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	34,000	30,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$24,482,291</b>	<b>\$5,641,191</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

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,482,291</b>	<b>\$5,641,191</b>
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	905,204	925,348
0540 Accumulated Compensated Absences	437,868	525,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,850,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,043,072</b>	<b>\$8,300,348</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**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 Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$8,043,072</b>	<b>\$8,300,348</b>



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$8,043,072</b>	<b>\$8,300,348</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,100,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	555,761
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,655,761</b>
<b>5900 Budgetary Reserve</b>	<b>1,612,284</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,268,045</b>