

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

| | | |
|---|---------------------|---------------------------|
| School District Name : Halifax Area SD | County : Dauphin | AUN Number : 115222504 |
|---|---------------------|---------------------------|

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.

| | |
|---|-----------------|
| SIGNATURE OF SCHOOL BOARD PRESIDENT  | DATE 5-11-21 |
|---|-----------------|

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

| <u>Yal 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. | |
| 5030 | Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$2,000.00 Function 1400, Object 200: \$0.00 . Provide a justification. | No benefits reported. This is a stipend. |
| 5300 | Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$391,107.00 Function 2600, Object 200: \$452,189.00 | Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100). |
| 5310 | Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$12,723.00 Function 2700, Object 200: \$20,464.00 | Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100). |
| 5390 | Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$89,899.00 Function 1800, Object 200: \$85,281.00 | Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100). |
| 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. | The budgetary reserve is greater than zero and is intended to be left at the end of the fiscal year and utilized by the district as unassigned fund balance. The amount of money in the unassigned fund balance is within PDE guidelines. |
| 8150 | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below. | The budgetary reserve is greater than zero and is intended to be left at the end of the fiscal year and utilized by the district as unassigned fund balance. The amount of money in the unassigned fund balance is within PDE guidelines. |

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

810 Nonspendable Fund Balance

820 Restricted Fund Balance

830 Committed Fund Balance

840 Assigned Fund Balance

850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources

7000 Revenue from State Sources

3000 Revenue from Federal Sources

3000 Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

1,924,779
 1,441,607
 9,927,989
 10,476,692
 1,032,082
 2,000

\$21,438,763

\$24,805,159

Amount

REVENUE FROM LOCAL SOURCES

| | |
|--|-----------|
| 6111 Current Real Estate Taxes | 6,934,831 |
| 6112 Interim Real Estate Taxes | 40,000 |
| 6113 Public Utility Realty Taxes | 10,000 |
| 6114 Payments In Lieu of Current Taxes - State / Local | 15,000 |
| 6120 Current Per Capita Taxes, Section 679 | 23,600 |
| 6140 Current Act 511 Taxes - Flat Rate Assessments | 794,600 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 1,010,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 611,058 |
| 6500 Earnings on Investments | 28,300 |
| 6700 Revenues from LEA Activities | 60,600 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 207,000 |
| 6910 Rentals | 20,000 |
| 6920 Contributions and Donations from Private Sources | 22,000 |
| 6940 Tuition from Patrons | 150,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 1,000 |

REVENUE FROM LOCAL SOURCES \$9,927,989

REVENUE FROM STATE SOURCES

| | |
|--|-----------|
| 7111 Basic Education Funding-Formula | 5,762,025 |
| 7220 Vocational Education | 1,790 |
| 7271 Special Education funds for School-Aged Pupils | 976,779 |
| 7292 Pre-K Counts | 170,000 |
| 7311 Pupil Transportation Subsidy | 804,750 |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy | 5,575 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 280,200 |
| 7340 State Property Tax Reduction Allocation | 433,293 |
| 7505 Ready to Learn Block Grant | 192,577 |
| 7810 State Share of Social Security and Medicare Taxes | 323,354 |
| 7820 State Share of Retirement Contributions | 1,526,349 |

REVENUE FROM STATE SOURCES \$10,476,692

REVENUE FROM FEDERAL SOURCES

| | |
|---|---------|
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 197,155 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 38,760 |
| 8517 NCLB, Title IV - 21st Century Schools | 23,500 |
| 8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA | 61,500 |

Amount

REVENUE FROM FEDERAL SOURCES

| | |
|---|---------|
| 8743 ESSER II - Elementary and Secondary School Emergency Relief Fund | 690,167 |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) | 20,000 |
| Reimbursements (Access) | |
| 8820 Medical Assistance Reimbursement for Administrative Claiming | 1,000 |
| (Quarterly) Program | |

REVENUE FROM FEDERAL SOURCES \$1,032,082

OTHER FINANCING SOURCES

| | |
|---|-------|
| 9400 Sale of or Compensation for Loss of Fixed Assets | 2,000 |
|---|-------|

OTHER FINANCING SOURCES \$2,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 21,438,763

ct 1 Index (current): 4.0%

Rate

pprox. Tax Revenue from RE Taxes:

\$6,934,831

Amount of Tax Relief for Homestead Exclusions

\$433,293

Net Approx. Tax Revenue:

\$7,368,124

pprox. Tax Levy for Tax Rate Calculation:

\$7,842,300

Dauphin

Total

2020-21 Data

a. Assessed Value

\$349,325,400

\$349,325,400

b. Real Estate Mills

22.4870

I. 2021-22 Data

c. 2019 STEB Market Value

\$458,618,183

\$458,618,183

d. Assessed Value

\$348,748,200

\$348,748,200

e. Assessed Value of New Constr/ Renov

\$0

\$0

2020-21 Calculations

f. 2020-21 Tax Levy

\$7,855,280

\$7,855,280

(a * b)

2021-22 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2020-21 Tax Levy

\$7,855,280

\$7,855,280

(f Total * g)

i. Base Mills Subject to Index

22.4870

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

93.600000%

93.600000%

k. Tax Levy Needed

\$7,842,300

\$7,842,300

(Approx. Tax Levy * g)

l. 2021-22 Real Estate Tax Rate

22.4870

(k / d * 1000)

m. Tax Levy Generated by Mills

\$7,842,301

\$7,842,301

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$7,409,008

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$6,934,831

(n * Est. Pct. Collection)

UN: 115222504 Halifax Area SD

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

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ct 1 Index (current): 4.0%
calculation Method:

Rate

pprox. Tax Revenue from RE Taxes: \$6,934,831
Amount of Tax Relief for Homestead Exclusions \$433,293
Total Approx. Tax Revenue: \$7,368,124
pprox. Tax Levy for Tax Rate Calculation: \$7,842,300

Dauphin

Total

Index Maximums

| | | |
|---|-------------|-------------|
| p. Maximum Mills Based On Index (i * (1 + Index)) | 23.3864 | |
| q. Mills In Excess of Index (if (i > p), (i - p)) | 0.0000 | |
| r. Maximum Tax Levy Based On Index (p / 1000 * d) | \$8,155,965 | \$8,155,965 |
| IV. s. Millage Rate within Index? (if I > p Then No) | Yes | |
| t. Tax Levy In Excess of Index (if (m > r), (m - r)) | \$0 | \$0 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$0 | \$0 |

Information Related to Property Tax Relief

| | | |
|---|------------|-----------|
| Assessed Value Exclusion per Homestead | \$8,962.00 | |
| V. Number of Homestead/Farmstead Properties | 2150 | 2150 |
| Median Assessed Value of Homestead Properties | | \$106,700 |

Account: 115222504 Halifax Area SD

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

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of 1 Index (current): 4.0%
Calculation Method: Rate

pprox. Tax Revenue from RE Taxes: \$6,934,831

Amount of Tax Relief for Homestead Exclusions \$433,293

Total Approx. Tax Revenue: \$7,368,124

pprox. Tax Levy for Tax Rate Calculation: \$7,842,300

Dauphin

Total

| | | | | |
|---|-----------|----------------------|-----|-----------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$433,293 | Lowering RE Tax Rate | \$0 | \$433,293 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |

| | | | | |
|---|-----------|--|--|-----------|
| Amount of Tax Relief from State/Local Sources | \$433,293 | | | \$433,293 |
|---|-----------|--|--|-----------|

CODE

| County Name | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
|---------------|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| auphin | 348,748,200 | 22.4870 | 7,842,301 | 433,293 | 7,409,008 | 93.600000% | 6,934,931 |
| Totals | 348,748,200 | | 7,842,301 | 433,293 | 7,409,008 | 93.600000% | 6,934,931 |

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|--|----------|-----------------------|------------------|--------------------|
| 6120 Current Per Capita Taxes, Section 679 | \$5.00 | | | 23,600 |
| 6140 Current Act 511 Taxes--Flat Rate Assessments | | | | |
| 6141 Current Act 511 Per Capita Taxes | \$5.00 | \$0.00 | 23,600 | 23,600 |
| 6142 Current Act 511 Occupation Taxes--Flat Rate | \$250.00 | \$0.00 | 771,000 | 771,000 |
| 6143 Current Act 511 Local Services Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6144 Current Act 511 Trailer Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6145 Current Act 511 Business Privilege Taxes--Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6146 Current Act 511 Mechanical Device Taxes--Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6149 Current Act 511 Taxes, Other Flat Rate Assessments | \$0.00 | \$0.00 | 0 | 0 |
| Total Current Act 511 Taxes--Flat Rate Assessments | | | 794,600 | 794,600 |
| 6150 Current Act 511 Taxes--Proportional Assessments | | | | |
| 6151 Current Act 511 Earned Income Taxes | 0.500% | 0.000% | 920,000 | 920,000 |
| 6152 Current Act 511 Occupation Taxes | 0.000 | 0.000 | 0 | 0 |
| 6153 Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 90,000 | 90,000 |
| 6154 Current Act 511 Amusement Taxes | 0.000% | 0.000% | 0 | 0 |
| 6155 Current Act 511 Business Privilege Taxes | 0.000 | 0.000 | 0 | 0 |
| 6156 Current Act 511 Mechanical Device Taxes--Percentage | 0.000% | 0.000% | 0 | 0 |
| 6157 Current Act 511 Mercantile Taxes | 0.000 | 0.000 | 0 | 0 |
| 6159 Current Act 511 Taxes, Other Proportional Assessments | 0 | 0 | 0 | 0 |
| Total Current Act 511 Taxes--Proportional Assessments | | | 1,010,000 | 1,010,000 |
| Total/Act 511 Current Taxes | | | 1,804,600 | 1,804,600 |
| Act 511 Tax Limit --> | | 458,613,183 X | 12 | 5,503,418 |
| Market Value | | | Mills | (511 limit) |

| Tax Function | Description | Tax Rate Charged In: | | Percent Change in Rate | Less than or equal to Index | Index | Additional Tax Rate Charged In: | | Percent Change in Rate | Less than or equal to Index |
|--------------|---|----------------------|----------|------------------------|-----------------------------|-------|---------------------------------|---------|------------------------|-----------------------------|
| | | 2020-21 (Rebalanced) | 2021-22 | | | | 2020-21 (Rebalanced) | 2021-22 | | |
| 6111 | <u>Current Real Estate Taxes</u> | | | | | | | | | |
| | Dauphin | | | | | | | | | |
| 6120 | Current Per Capita Taxes, Section 679 | 22.4870 | 22.4870 | 0.00% | Yes | 4.0% | | | | |
| | <u>Current Act 511 Taxes—Flat Rate Assessments</u> | | | | | | | | | |
| 6141 | Current Act 511 Per Capita Taxes | \$5.00 | \$5.00 | 0.00% | Yes | 4.0% | | | | |
| 6142 | Current Act 511 Occupation Taxes - Flat Rate | \$250.00 | \$250.00 | 0.00% | Yes | 4.0% | | | | |
| | <u>Current Act 511 Taxes—Proportional Assessments</u> | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.5000% | 0.5000% | 0.00% | Yes | 4.0% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.5000% | 0.5000% | 0.00% | Yes | 4.0% | | | | |

Description Amount

000 Instruction
 1100 Regular Programs - Elementary / Secondary 8,369,708
 1200 Special Programs - Elementary / Secondary 2,917,145
 1300 Vocational Education 837,054
 1400 Other Instructional Programs - Elementary / Secondary 4,000
 1700 Higher Education Programs for Secondary Students 74,000
 1800 Pre-Kindergarten 157,380

Total Instruction \$12,358,287

000 Support Services
 2100 Support Services - Students 807,590
 2200 Support Services - Instructional Staff 723,097
 2300 Support Services - Administration 1,306,550
 2400 Support Services - Pupil Health 197,112
 2500 Support Services - Business 501,357
 2600 Operation and Maintenance of Plant Services 1,534,796
 2700 Student Transportation Services 977,187
 2800 Support Services - Central 465,115

Total Support Services \$6,512,804

000 Operation of Non-Instructional Services
 3200 Student Activities 518,665

Total Operation of Non-Instructional Services \$518,665

000 Facilities Acquisition, Construction and Improvement Services
 4000 Facilities Acquisition, Construction and Improvement Services 160,543

Total Facilities Acquisition, Construction and Improvement Services \$160,543

000 Other Expenditures and Financing Uses
 5100 Debt Service / Other Expenditures and Financing Uses 1,774,772

Total Other Expenditures and Financing Uses \$1,774,772

Total Estimated Expenditures and Other Financing Uses \$21,326,071

| Description | Amount |
|--|---------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 4,234,958 |
| 200 Personnel Services - Employee Benefits | 3,159,242 |
| 300 Purchased Professional and Technical Services | 10,250 |
| 400 Purchased Property Services | 1,900 |
| 500 Other Purchased Services | 440,000 |
| 600 Supplies | 522,758 |
| 800 Other Objects | 600 |
| Total Regular Programs - Elementary / Secondary | \$8,369,708 |
| 1200 Special Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 1,166,363 |
| 200 Personnel Services - Employee Benefits | 917,393 |
| 300 Purchased Professional and Technical Services | 137,436 |
| 500 Other Purchased Services | 683,750 |
| 600 Supplies | 12,203 |
| Total Special Programs - Elementary / Secondary | \$2,917,145 |
| 1300 Vocational Education | |
| 100 Personnel Services - Salaries | 50,846 |
| 200 Personnel Services - Employee Benefits | 34,162 |
| 500 Other Purchased Services | 752,046 |
| Total Vocational Education | \$837,054 |
| 1400 Other Instructional Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 2,000 |
| 300 Purchased Professional and Technical Services | 2,000 |
| Total Other Instructional Programs - Elementary / Secondary | \$4,000 |
| 1700 Higher Education Programs for Secondary Students | |
| 500 Other Purchased Services | 74,000 |
| Total Higher Education Programs for Secondary Students | \$74,000 |
| 1800 Pre-Kindergarten | |
| 100 Personnel Services - Salaries | 69,899 |
| 200 Personnel Services - Employee Benefits | 85,281 |
| 600 Supplies | 2,200 |
| Total Pre-Kindergarten | \$157,380 |
| Total Instruction | \$12,359,287 |
| 2000 Support Services | |
| 2100 Support Services - Students | |
| 100 Personnel Services - Salaries | 388,224 |
| 200 Personnel Services - Employee Benefits | 298,832 |
| 300 Purchased Professional and Technical Services | 116,734 |
| 500 Other Purchased Services | 500 |
| 600 Supplies | 2,900 |
| 800 Other Objects | 400 |

| Description | Amount |
|-------------|--------|
|-------------|--------|

Total Support Services - Students \$807,590

| | |
|---|------------------|
| 2200 Support Services - Instructional Staff | |
| 100 Personnel Services - Salaries | 351,325 |
| 200 Personnel Services - Employee Benefits | 316,697 |
| 300 Purchased Professional and Technical Services | 39,450 |
| 500 Other Purchased Services | 5,150 |
| 600 Supplies | 8,475 |
| 800 Other Objects | 2,000 |
| Total Support Services - Instructional Staff | \$723,097 |

2300 Support Services - Administration

| | |
|---|--------------------|
| 100 Personnel Services - Salaries | 655,347 |
| 200 Personnel Services - Employee Benefits | 454,603 |
| 300 Purchased Professional and Technical Services | 99,600 |
| 400 Purchased Property Services | 1,500 |
| 500 Other Purchased Services | 42,200 |
| 600 Supplies | 35,500 |
| 800 Other Objects | 17,800 |
| Total Support Services - Administration | \$1,306,550 |

2400 Support Services - Pupil Health

| | |
|--|------------------|
| 100 Personnel Services - Salaries | 95,833 |
| 200 Personnel Services - Employee Benefits | 95,779 |
| 600 Supplies | 5,500 |
| Total Support Services - Pupil Health | \$197,112 |

2500 Support Services - Business

| | |
|---|------------------|
| 100 Personnel Services - Salaries | 207,837 |
| 200 Personnel Services - Employee Benefits | 153,720 |
| 300 Purchased Professional and Technical Services | 35,000 |
| 400 Purchased Property Services | 57,600 |
| 500 Other Purchased Services | 1,700 |
| 600 Supplies | 43,000 |
| 700 Property | 1,000 |
| 800 Other Objects | 1,500 |
| Total Support Services - Business | \$501,357 |

2600 Operation and Maintenance of Plant Services

| | |
|--|--------------------|
| 100 Personnel Services - Salaries | 391,107 |
| 200 Personnel Services - Employee Benefits | 452,189 |
| 300 Purchased Professional and Technical Services | 27,000 |
| 400 Purchased Property Services | 228,800 |
| 500 Other Purchased Services | 38,200 |
| 600 Supplies | 342,500 |
| 700 Property | 55,000 |
| Total Operation and Maintenance of Plant Services | \$1,534,796 |

2700 Student Transportation Services

| | |
|-----------------------------------|--------|
| 100 Personnel Services - Salaries | 12,723 |
|-----------------------------------|--------|

Description

Amount

200 Personnel Services - Employee Benefits 20,464
 500 Other Purchased Services 940,000
 600 Supplies 4,000

Total Student Transportation Services \$974,464

2800 Support Services - Central

100 Personnel Services - Salaries 115,072
 200 Personnel Services - Employee Benefits 90,543
 300 Purchased Professional and Technical Services 44,000
 400 Purchased Property Services 5,000
 500 Other Purchased Services 51,500
 600 Supplies 148,000
 700 Property 11,000

Total Support Services - Central \$465,115

Total Support Services \$6,512,804

3000 Operation of Non-Instructional Services

3200 Student Activities

100 Personnel Services - Salaries 222,853
 200 Personnel Services - Employee Benefits 122,441
 300 Purchased Professional and Technical Services 56,700
 400 Purchased Property Services 14,500
 500 Other Purchased Services 67,261
 600 Supplies 31,000
 800 Other Objects 3,910

Total Student Activities \$518,665

Total Operation of Non-Instructional Services \$518,665

4000 Facilities Acquisition, Construction and Improvement Services

4000 Facilities Acquisition, Construction and Improvement Services

700 Property 160,543

Total Facilities Acquisition, Construction and Improvement Services \$160,543

Total Facilities Acquisition, Construction and Improvement Services \$160,543

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects 1,774,772

Total Debt Service / Other Expenditures and Financing Uses \$1,774,772

Total Other Expenditures and Financing Uses \$1,774,772

Total Expenditures \$21,326,071

Cash and Short-Term Investments

| | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|--|----------------------------|------------------------------|
| General Fund | 3,300,000 | 3,300,000 |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - \$ 690, \$1850 | 28,806 | 28,806 |
| Capital Reserve Fund - \$ 1431 | | |
| Other Capital Projects Fund | 3,115,000 | 3,115,000 |
| Debt Service Fund | | |
| Food Service / Cafeteria Operations Fund | 768,000 | 768,000 |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | | |
| Private Purpose Trust Fund | 482,709 | 482,709 |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | 103,118 | 103,118 |
| Other Agency Fund | | |
| Permanent Fund | | |
| Total Cash and Short-Term Investments | \$7,797,633 | \$7,797,633 |

Long-Term Investments

| | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|--|----------------------------|------------------------------|
| General Fund | | |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - \$ 690, \$1850 | | |
| Capital Reserve Fund - \$ 1431 | | |
| Other Capital Projects Fund | | |
| Debt Service Fund | | |
| Food Service / Cafeteria Operations Fund | | |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | | |
| Private Purpose Trust Fund | | |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | | |
| Other Agency Fund | | |

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$7,797,633

\$7,797,633

| | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|--|----------------------------|------------------------------|
|--|----------------------------|------------------------------|

Long-Term Indebtedness

General Fund

| | | |
|---|---------------------|---------------------|
| 0510 Bonds Payable | 21,037,000 | 21,037,000 |
| 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 General Fund | \$21,037,000 | \$21,037,000 |

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 | | |

ong-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 \$ 850

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

ong-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service/Catering 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

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

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 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 Permanent Fund

Total Long-Term Indebtedness

\$21,037,000

\$21,037,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

| | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|--|----------------------------|------------------------------|
| General Fund | 1,076,575 | 1,076,575 |
| 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 | \$1,076,575 | \$1,076,575 |

TOTAL INDEBTEDNESS:

\$22,133,575

\$22,133,575

| Account Description | Amounts |
|--|--------------------|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 1,924,779 |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 1,554,299 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$3,479,078 |
| | |
| 5900 Budgetary Reserve | |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$3,479,078 |