

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2021



President of the Board - Original Signature Required

6/28/2021
Date



Secretary of the Board - Original Signature Required

6/28/2021
Date



Chief School Administrator - Original Signature Required

6/28/2021
Date

Changming Wang

Contact Person

(610)916-5448

Extn :

Telephone

Extension

cwang@schuylkillvalley.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Schuylkill Valley SD	COUNTY : Berks	AUN : 114067503
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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	\$41680075
Ending Unassigned Fund Balance	\$2396833
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.75%

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>Janet C. Heilman</i>	DATE 06/28/21
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Schuylkill Valley SD	County : Berks	AUN Number : 114067503
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/24/2021
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$285,279.00 Function 2200, Object 200: \$316,353.00	This is correct since PDE requests the tuition reimbursement be used in conjunction with Staff Development. \$125,000 tuition reimbursement budget is included in the object 200 benefits amount here.
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: \$42,498.00 Function 2700, Object 200: \$42,971.00	This is correct since this is the salary for only one employee and the benefits costs are higher than the salary.
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.	Estimated balance required to meet one month's operating expenditures.
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 Fund Balance approved by the school board for future insurance deductible \$50,000 and cyber charter school in the amount of \$493,533.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	12,649
0820 Restricted Fund Balance	
0830 Committed Fund Balance	543,533
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,239,466
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,782,999</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,386,095
7000 Revenue from State Sources	9,624,203
8000 Revenue from Federal Sources	827,144
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$40,837,442</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,620,441</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,281,109
6112 Interim Real Estate Taxes	143,500
6113 Public Utility Realty Taxes	27,300
6114 Payments in Lieu of Current Taxes - State / Local	448
6150 Current Act 511 Taxes - Proportional Assessments	2,330,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	616,800
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	130,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	339,829
6910 Rentals	37,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	375,000
6990 Refunds and Other Miscellaneous Revenue	30,009
REVENUE FROM LOCAL SOURCES	\$30,386,095
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,990,691
7112 Basic Education Funding-Social Security	684,901
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,021,574
7311 Pupil Transportation Subsidy	740,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	117,644
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	591,781
7505 Ready to Learn Block Grant	197,972
7820 State Share of Retirement Contributions	3,183,640
REVENUE FROM STATE SOURCES	\$9,624,203
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	255,858
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,090
8517 NCLB, Title IV - 21st Century Schools	22,576
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	492,620
REVENUE FROM FEDERAL SOURCES	\$827,144
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,837,442

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,281,109
Amount of Tax Relief for Homestead Exclusions	<u>\$591,781</u>
Total Approx. Tax Revenue:	\$26,872,890
Approx. Tax Levy for Tax Rate Calculation:	\$27,967,936

	Berks	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$972,846,300	\$972,846,300
b. Real Estate Mills	27.8200	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,277,475,471	\$1,277,475,471
d. Assessed Value	\$1,005,317,600	\$1,005,317,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$27,064,584	\$27,064,584
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$27,064,584	\$27,064,584
(f Total * g)		
i. Base Mills Subject to Index	27.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$27,967,936	\$27,967,936
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	27.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,967,936	\$27,967,936
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,376,155
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,281,109
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,281,109	
Amount of Tax Relief for Homestead Exclusions	<u>\$591,781</u>	
Total Approx. Tax Revenue:	\$26,872,890	
Approx. Tax Levy for Tax Rate Calculation:	\$27,967,936	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.8215	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,974,761	\$28,974,761
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,641.00	
Number of Homestead/Farmstead Properties	3778	3778
Median Assessed Value of Homestead Properties		\$114,300

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,281,109
Amount of Tax Relief for Homestead Exclusions	<u>\$591,781</u>
Total Approx. Tax Revenue:	\$26,872,890
Approx. Tax Levy for Tax Rate Calculation:	\$27,967,936

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$591,781	Lowering RE Tax Rate	\$0	\$591,781
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$591,781

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	1,005,317,600	27.8200	27,967,936			96.00000%	
Totals:	1,005,317,600		27,967,936	591,781 =	27,376,155 X	96.00000% =	26,281,109

	<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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0

Total Current Act 511 Taxes-- Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,980,000	1,980,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 2,330,000 2,330,000

Total Act 511, Current Taxes 2,330,000

Act 511 Tax Limit -->	1,277,475,471 X	12	15,329,706
	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>									
	Berks	27.8200	27.8200	0.00%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,346,425
1200 Special Programs - Elementary / Secondary	6,190,430
1300 Vocational Education	639,683
1400 Other Instructional Programs - Elementary / Secondary	616,726
1500 Nonpublic School Programs	13,000
Total Instruction	\$25,806,264
2000 Support Services	
2100 Support Services - Students	1,359,396
2200 Support Services - Instructional Staff	735,942
2300 Support Services - Administration	2,631,037
2400 Support Services - Pupil Health	371,446
2500 Support Services - Business	388,576
2600 Operation and Maintenance of Plant Services	2,284,930
2700 Student Transportation Services	1,977,102
2800 Support Services - Central	1,567,888
2900 Other Support Services	32,715
Total Support Services	\$11,349,032
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,318,253
3300 Community Services	29,932
Total Operation of Non-Instructional Services	\$1,348,185
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,166,594
5200 Interfund Transfers - Out	10,000
Total Other Expenditures and Financing Uses	\$3,176,594
Total Estimated Expenditures and Other Financing Uses	\$41,680,075

2021-2022 Final General Fund Budget

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,546,344
200 Personnel Services - Employee Benefits	6,473,213
300 Purchased Professional and Technical Services	36,905
400 Purchased Property Services	47,087
500 Other Purchased Services	808,050
600 Supplies	374,116
700 Property	44,300
800 Other Objects	16,410
Total Regular Programs - Elementary / Secondary	\$18,346,425
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,065,480
200 Personnel Services - Employee Benefits	2,106,861
300 Purchased Professional and Technical Services	254,900
400 Purchased Property Services	1,046
500 Other Purchased Services	712,143
600 Supplies	49,500
700 Property	300
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$6,190,430
1300 <u>Vocational Education</u>	
500 Other Purchased Services	639,683
Total Vocational Education	\$639,683
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	426
300 Purchased Professional and Technical Services	375,300
500 Other Purchased Services	240,000
Total Other Instructional Programs - Elementary / Secondary	\$616,726
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,000
Total Nonpublic School Programs	\$13,000
Total Instruction	\$25,806,264
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	768,986
200 Personnel Services - Employee Benefits	487,365
300 Purchased Professional and Technical Services	93,745
500 Other Purchased Services	350
600 Supplies	8,375
800 Other Objects	575
Total Support Services - Students	\$1,359,396

2021-2022 Final General Fund Budget

LEA : 114067503 Schuylkill Valley SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	285,279
200 Personnel Services - Employee Benefits	316,353
300 Purchased Professional and Technical Services	65,685
400 Purchased Property Services	500
500 Other Purchased Services	4,000
600 Supplies	59,125
700 Property	5,000
Total Support Services - Instructional Staff	\$735,942
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,342,557
200 Personnel Services - Employee Benefits	842,530
300 Purchased Professional and Technical Services	234,050
400 Purchased Property Services	1,450
500 Other Purchased Services	177,450
600 Supplies	5,950
800 Other Objects	27,050
Total Support Services - Administration	\$2,631,037
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	163,104
200 Personnel Services - Employee Benefits	147,697
300 Purchased Professional and Technical Services	53,550
400 Purchased Property Services	480
500 Other Purchased Services	110
600 Supplies	6,505
Total Support Services - Pupil Health	\$371,446
2500 Support Services - Business	
100 Personnel Services - Salaries	211,450
200 Personnel Services - Employee Benefits	122,226
300 Purchased Professional and Technical Services	36,200
400 Purchased Property Services	500
500 Other Purchased Services	11,900
600 Supplies	4,000
700 Property	1,500
800 Other Objects	800
Total Support Services - Business	\$388,576
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	800,328
200 Personnel Services - Employee Benefits	603,602
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	312,000
500 Other Purchased Services	5,000
600 Supplies	538,000
700 Property	20,000
800 Other Objects	1,000

2021-2022 Final General Fund Budget

LEA : 114067503 Schuylkill Valley SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,284,930
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	42,498
200 Personnel Services - Employee Benefits	42,971
300 Purchased Professional and Technical Services	5,200
500 Other Purchased Services	1,885,721
600 Supplies	512
800 Other Objects	200
Total Student Transportation Services	\$1,977,102
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	504,331
200 Personnel Services - Employee Benefits	300,507
300 Purchased Professional and Technical Services	84,500
400 Purchased Property Services	25,000
500 Other Purchased Services	31,300
600 Supplies	226,000
700 Property	395,000
800 Other Objects	1,250
Total Support Services - Central	\$1,567,888
2900 <u>Other Support Services</u>	
500 Other Purchased Services	32,715
Total Other Support Services	\$32,715
Total Support Services	\$11,349,032
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	634,594
200 Personnel Services - Employee Benefits	311,559
300 Purchased Professional and Technical Services	134,800
400 Purchased Property Services	18,850
500 Other Purchased Services	100,700
600 Supplies	92,200
700 Property	9,500
800 Other Objects	16,050
Total Student Activities	\$1,318,253
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,432
300 Purchased Professional and Technical Services	1,000
600 Supplies	500
Total Community Services	\$29,932
Total Operation of Non-Instructional Services	\$1,348,185
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	575,797
900 Other Uses of Funds	2,590,797
Total Debt Service / Other Expenditures and Financing Uses	\$3,166,594
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,000
Total Interfund Transfers - Out	\$10,000
Total Other Expenditures and Financing Uses	\$3,176,594
TOTAL EXPENDITURES	\$41,680,075

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,450,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,250,000	2,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	12,000	11,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$3,787,000	\$3,061,000
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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	17,500,000	15,000,000
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$17,500,000	\$15,000,000
TOTAL CASH AND INVESTMENTS	\$21,287,000	\$18,061,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	38,745,872	35,579,277
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	625,000	615,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,800,000	4,900,000
0599 Other Noncurrent Liabilities	250,000	200,000

Total General Fund	\$44,420,872	\$41,294,277
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2021-2022 Final General Fund Budget

LEA : 114067503 Schuylkill Valley SD

Printed 6/29/2021 9:27:13 AM

Page - 3 of 6

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

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	\$44,420,872	\$41,294,277

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	\$44,420,872	\$41,294,277
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	119,558	165,106
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$119,558	\$165,106
2000 Support Services		
2100 Support Services - Students	6,145	8,485
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$6,145	\$8,485
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	10,056	13,888
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$10,056	\$13,888
Total Estimated Expenditures and Other Financing Uses	\$135,759	\$187,479

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	61,584	85,045
200 Personnel Services - Employee Benefits	48,224	66,596
300 Purchased Professional and Technical Services	426	589
400 Purchased Property Services	7,056	9,744
500 Other Purchased Services	1,134	1,566
600 Supplies	1,092	1,508
700 Property		
800 Other Objects	42	58
Total Other Instructional Programs - Elementary / Secondary		
	\$119,558	\$165,106
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$119,558	\$165,106
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	2,125	2,935
200 Personnel Services - Employee Benefits	1,554	2,146
300 Purchased Professional and Technical Services	1,658	2,289
400 Purchased Property Services	210	290
500 Other Purchased Services	598	825
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$6,145	\$8,485
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

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

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$6,145	\$8,485
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds	10,056	13,888
Total Debt Service / Other Expenditures and Financing Uses	\$10,056	\$13,888
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$10,056	\$13,888
TOTAL EXPENDITURES	\$135,759	\$187,479

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$15,502	\$21,407
TOTAL REVENUES	\$15,502	\$21,407

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	2,887	3,986
7820 State Share of Retirement Contributions	12,615	17,421
Total Revenue from State Sources	\$15,502	\$21,407
TOTAL REVENUES	\$15,502	\$21,407

Account Description	Amounts
0810 Nonspendable Fund Balance	12,649
0820 Restricted Fund Balance	
0830 Committed Fund Balance	543,533
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,396,833
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,940,366

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,953,015
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