LEA Name : Allentown City SD | Class : 2 | AUN Number : 121390302 | County : Lehigh

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2021

Nancy A Wolf
President of the Board - Original Signature Required

7/20/2021
Date

[signature]
Secretary of the Board - Original Signature Required

7/20/21
Date

Marilyn Martinez
Chief School Administrator - Original Signature Required

7/20/21
Date

Arutyun Aristakesian
Contact Person

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Telephone Extension

aristakesiana@allentownsd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Allentown City SD	Lehigh	121390302

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 [x]

No [ ]

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	$375124654
Ending Unassigned Fund Balance	$4959412
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.32%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
Marilyn Martinez	7/20/21

DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Allentown City SD	Lehigh	121390302

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
Nancy A Witt	June 16, 2021

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

Val Number	Description	Justification
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 district experienced a reduction in some expense with higher than expected local revenues,

Estimated Revenues and Other Financing Sources: Budget Summary

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,027,727	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,027,727**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	115,372,862	
7000 Revenue from State Sources	222,770,910	
8000 Revenue from Federal Sources	36,287,656	
9000 Other Financing Sources	625,000	
Total Estimated Revenues And Other Financing Sources		**$375,056,428**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$380,084,155**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	93,402,862
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	800,000
6120 Current Per Capita Taxes, Section 679	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	485,000
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,350,000
6500 Earnings on Investments	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	575,000
6990 Refunds and Other Miscellaneous Revenue	400,000
REVENUE FROM LOCAL SOURCES	**$115,372,862**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	136,720,247
7112 Basic Education Funding-Social Security	7,543,529
7271 Special Education funds for School-Aged Pupils	12,882,315
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	307,300
7340 State Property Tax Reduction Allocation	9,643,444
7505 Ready to Learn Block Grant	13,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	34,458,308
REVENUE FROM STATE SOURCES	**$222,770,910**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	11,788,942
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	1,087,277
8516 Title III - Language Instruction for English Learners and Immigrant Students	730,101
8517 Title IV - 21st Century Schools	887,306
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	3,148,259
8732 ARRA - Qualified School Construction Bonds (QSCB)	360,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	500,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	16,885,771
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	900,000
REVENUE FROM FEDERAL SOURCES	**$36,287,656**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	625,000
OTHER FINANCING SOURCES	**$625,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**375,056,428**

AUN: 121390302 Allentown City SD

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

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Act 1 Index (current): 4.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$93,402,862**
Amount of Tax Relief for Homestead Exclusions	**$9,643,444**
Total Approx. Tax Revenue:	**$103,046,306**
Approx. Tax Levy for Tax Rate Calculation:	**$109,008,096**

		Lehigh	**Total**
I.	**2020-21 Data**		
	a. Assessed Value	$5,069,602,200	$5,069,602,200
	b. Real Estate Mills	20.8770	
	2021-22 Data		
	c. 2019 STEB Market Value	$4,750,763,436	$4,750,763,436
	d. Assessed Value	$5,069,295,200	$5,069,295,200
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2020-21 Calculations**		
	f. 2020-21 Tax Levy (a * b)	$105,838,085	$105,838,085
	2021-22 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2020-21 Tax Levy (f Total * g)	$105,838,085	$105,838,085
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.8770	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	94.00009%	94.00009%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$109,008,096	$109,008,096
	l. 2021-22 Real Estate Tax Rate (k / d * 1000)	**21.5036**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$109,008,096	$109,008,096
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$99,364,652
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$93,402,862

Act 1 Index (current): 4.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$93,402,862**
Amount of Tax Relief for Homestead Exclusions	**$9,643,444**
Total Approx. Tax Revenue:	**$103,046,306**
Approx. Tax Levy for Tax Rate Calculation:	**$109,008,096**

		Lehigh	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	21.8373	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$110,699,720	$110,699,720
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$28,672.76	
V.	Number of Homestead/Farmstead Properties	15624	15624
	Median Assessed Value of Homestead Properties		$109,400

Act 1 Index (current): 4.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$93,402,862**
Amount of Tax Relief for Homestead Exclusions	**$9,643,444**
Total Approx. Tax Revenue:	**$103,046,306**
Approx. Tax Levy for Tax Rate Calculation:	**$109,008,096**

	Lehigh			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$9,643,444	Lowering RE Tax Rate	$0	$9,643,444
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$9,643,444**

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

CODE

6111 Current Real Estate Taxes

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
Lehigh	5,069,295,200	21.5036	109,008,096						94.00009%		
Totals:	**5,069,295,200**		**109,008,096**	-	9,643,444	=	99,364,652	X	94.00009%	=	93,402,862

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			135,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$10.00	$0.00	300,000	300,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	185,000	185,000
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			**485,000**	**485,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	9,950,000	9,950,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000	1,750,000
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			**11,700,000**	**11,700,000**
	Total Act 511, Current Taxes				**12,185,000**
		Act 511 Tax Limit	**-->**	**4,750,763,436 X**	**12**	**57,009,161**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2020-21 (Rebalanced)	Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2020-21 (Rebalanced)	Additional Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lehigh	20.8770	21.5036	3.01%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.6%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.6%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	187,406,479
1200 Special Programs - Elementary / Secondary	65,171,062
1300 Vocational Education	9,534,241
1400 Other Instructional Programs - Elementary / Secondary	3,554,766
1500 Nonpublic School Programs	438,424
1600 Adult Education Programs	1,500,727
1700 Higher Education Programs for Secondary Students	444,000
Total Instruction	**$268,049,699**
2000 Support Services	
2100 Support Services - Students	15,405,722
2200 Support Services - Instructional Staff	4,300,115
2300 Support Services - Administration	18,897,540
2400 Support Services - Pupil Health	4,576,785
2500 Support Services - Business	4,147,084
2600 Operation and Maintenance of Plant Services	17,648,115
2700 Student Transportation Services	12,012,542
2800 Support Services - Central	6,852,087
2900 Other Support Services	128,000
Total Support Services	**$83,967,990**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,292,727
3300 Community Services	2,011,451
Total Operation of Non-Instructional Services	**$4,304,178**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	**$200,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,885,545
5200 Interfund Transfers - Out	649,019
Total Other Expenditures and Financing Uses	**$18,534,564**
Total Estimated Expenditures and Other Financing Uses	**$375,056,431**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	75,619,493
200 Personnel Services - Employee Benefits	57,825,165
300 Purchased Professional and Technical Services	3,718,228
400 Purchased Property Services	4,904
500 Other Purchased Services	47,393,561
600 Supplies	2,775,958
700 Property	56,090
800 Other Objects	13,080
Total Regular Programs - Elementary / Secondary	**$187,406,479**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,870,246
200 Personnel Services - Employee Benefits	16,183,564
300 Purchased Professional and Technical Services	8,270,000
500 Other Purchased Services	19,781,638
600 Supplies	65,214
800 Other Objects	400
Total Special Programs - Elementary / Secondary	**$65,171,062**
1300 Vocational Education	
100 Personnel Services - Salaries	763,444
200 Personnel Services - Employee Benefits	592,110
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	8,142,900
600 Supplies	33,787
Total Vocational Education	**$9,534,241**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,838,381
200 Personnel Services - Employee Benefits	1,398,655
300 Purchased Professional and Technical Services	118,650
500 Other Purchased Services	41,500
600 Supplies	156,475
800 Other Objects	1,105
Total Other Instructional Programs - Elementary / Secondary	**$3,554,766**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	307,967
500 Other Purchased Services	4,152
600 Supplies	126,305
Total Nonpublic School Programs	**$438,424**
1600 Adult Education Programs	
100 Personnel Services - Salaries	29,743
200 Personnel Services - Employee Benefits	17,179
500 Other Purchased Services	1,453,805
Total Adult Education Programs	**$1,500,727**

Description	Amount
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	390,000
600 Supplies	54,000
Total Higher Education Programs for Secondary Students	**$444,000**
Total Instruction	**$268,049,699**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	8,568,427
200 Personnel Services - Employee Benefits	6,494,552
300 Purchased Professional and Technical Services	181,900
500 Other Purchased Services	45,133
600 Supplies	113,445
700 Property	2,000
800 Other Objects	265
Total Support Services - Students	**$15,405,722**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,685,667
200 Personnel Services - Employee Benefits	1,259,048
300 Purchased Professional and Technical Services	637,202
400 Purchased Property Services	467,885
500 Other Purchased Services	66,640
600 Supplies	181,828
800 Other Objects	1,845
Total Support Services - Instructional Staff	**$4,300,115**
2300 Support Services - Administration	
100 Personnel Services - Salaries	9,945,100
200 Personnel Services - Employee Benefits	7,671,119
300 Purchased Professional and Technical Services	723,707
400 Purchased Property Services	17,200
500 Other Purchased Services	192,796
600 Supplies	266,469
700 Property	5,349
800 Other Objects	75,800
Total Support Services - Administration	**$18,897,540**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,557,427
200 Personnel Services - Employee Benefits	1,987,063
400 Purchased Property Services	1,750
500 Other Purchased Services	100
600 Supplies	30,445
Total Support Services - Pupil Health	**$4,576,785**
2500 Support Services - Business	
100 Personnel Services - Salaries	1,314,264
200 Personnel Services - Employee Benefits	1,016,426

Description	Amount
300 Purchased Professional and Technical Services	618,887
400 Purchased Property Services	55,000
500 Other Purchased Services	388,390
600 Supplies	188,000
800 Other Objects	566,117
Total Support Services - Business	**$4,147,084**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,613,299
200 Personnel Services - Employee Benefits	4,343,647
300 Purchased Professional and Technical Services	424,900
400 Purchased Property Services	3,589,404
500 Other Purchased Services	428,850
600 Supplies	3,087,295
700 Property	160,020
800 Other Objects	700
Total Operation and Maintenance of Plant Services	**$17,648,115**
2700 Student Transportation Services	
100 Personnel Services - Salaries	57,939
200 Personnel Services - Employee Benefits	45,032
500 Other Purchased Services	11,909,571
Total Student Transportation Services	**$12,012,542**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,743,099
200 Personnel Services - Employee Benefits	1,351,264
300 Purchased Professional and Technical Services	503,709
400 Purchased Property Services	343,500
500 Other Purchased Services	544,742
600 Supplies	873,180
700 Property	1,490,400
800 Other Objects	2,193
Total Support Services - Central	**$6,852,087**
2900 Other Support Services	
500 Other Purchased Services	128,000
Total Other Support Services	**$128,000**
Total Support Services	**$83,967,990**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	833,379
200 Personnel Services - Employee Benefits	647,732
300 Purchased Professional and Technical Services	106,351
400 Purchased Property Services	30,200
500 Other Purchased Services	539,666
600 Supplies	117,949
800 Other Objects	17,450

Description	Amount
Total Student Activities	**$2,292,727**
3300 Community Services	
100 Personnel Services - Salaries	55,257
200 Personnel Services - Employee Benefits	26,639
300 Purchased Professional and Technical Services	107,156
500 Other Purchased Services	8,980
600 Supplies	113,419
700 Property	1,700,000
Total Community Services	**$2,011,451**
Total Operation of Non-Instructional Services	**$4,304,178**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	**$200,000**
Total Facilities Acquisition, Construction and Improvement Services	**$200,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,175,545
900 Other Uses of Funds	9,710,000
Total Debt Service / Other Expenditures and Financing Uses	**$17,885,545**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	649,019
Total Interfund Transfers - Out	**$649,019**
Total Other Expenditures and Financing Uses	**$18,534,564**
TOTAL EXPENDITURES	**$375,056,431**

Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	27,077,121	3,591,205
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 Cash and Short-Term Investments	**$27,077,121**	**$3,591,205**

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

Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$27,077,121**	**$3,591,205**

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	17,885,545	18,018,370
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$17,885,545**	**$18,018,370**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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	**$17,885,545**	**$18,018,370**

Short-Term Payables	06/30/2021 Estimate	06/30/2022 Projection
General Fund	9,710,000	10,205,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$9,710,000**	**$10,205,000**
TOTAL INDEBTEDNESS	**$27,595,545**	**$28,223,370**

Juveniles Incarcerated Expenditures: Budget Summary

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction		
2000 Support Services		
2100 Support Services - Students	129,453	60,158
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	**$129,453**	**$60,158**
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		
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		
Total Estimated Expenditures and Other Financing Uses	**$129,453**	**$60,158**

Description	Nonspecial Education	Special Education
2000 Support Services		
2100 Support Services - Students		
100 Personnel Services - Salaries	76,397	35,502
200 Personnel Services - Employee Benefits	53,056	24,656
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	**$129,453**	**$60,158**
2200 Support Services - Instructional Staff		
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 - Instructional Staff		
2300 Support Services - Administration		
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 Support Services - Pupil Health		
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 Support Services - Business		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 Operation and Maintenance of Plant Services		
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 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
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 Support Services - Central		
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 Other Support Services		
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		

Description	Nonspecial Education	Special Education
Total Other Support Services		
Total Support Services	**$129,453**	**$60,158**
TOTAL EXPENDITURES	**$129,453**	**$60,158**

Juveniles Incarcerated Revenues: Budget Summary

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
Total Revenue from State Sources	**$21,168**	**$9,837**
TOTAL REVENUES	**$21,168**	**$9,837**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	4,383	2,037
7820 State Share of Retirement Contributions	16,785	7,800
Total Revenue from State Sources	**$21,168**	**$9,837**
TOTAL REVENUES	**$21,168**	**$9,837**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,027,724
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$5,027,724**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$5,027,724**