

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

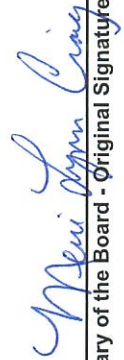
Date of Adoption of the General Fund Budget: 06/23/2021



President of the Board - Original Signature Required

06/24/2021

Date



Secretary of the Board - Original Signature Required

06/24/2021

Date



Chief School Administrator - Original Signature Required

06/24/2021

Date

Robert Amos

Contact Person

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Telephone

Extn :

Extension

ramos@northschuykill.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Schuylkill SD	COUNTY : Schuylkill	AUN : 129545003
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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	\$32413045
Ending Unassigned Fund Balance	\$1392113
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.29%

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>Robert J. Adell</i>	DATE  <i>06/24/2021</i>
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DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

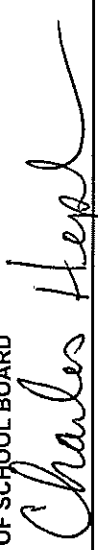
24 PS 6-687(a)(1)

(03/2006)

School District Name : North Schuylkill SD	County : Schuylkill	AUN Number : 129545003
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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 4/22/2021
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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>
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.	Funds to be utilized for future deficits
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Restricted ACCESS Funds
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds for future PSERS and Health Insurance Cost

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,620,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,420,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	13,368,227
7000 Revenue from State Sources	17,471,931
8000 Revenue from Federal Sources	1,220,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$32,060,158</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,480,158</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,644,751
6113 Public Utility Realty Taxes	11,566
6114 Payments in Lieu of Current Taxes - State / Local	13,910
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	2,355,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	14,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	480,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	22,000
6960 Services Provided Other Local Governmental Units / LEAs	290,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,368,227</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,460,176
7112 Basic Education Funding-Social Security	660,000
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	1,475,000
7311 Pupil Transportation Subsidy	1,535,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	525,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	417,851
7501 PA Accountability Grants	346,904
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7820 State Share of Retirement Contributions	2,915,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,471,931</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	425,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8517 NCLB, Title IV - 21st Century Schools	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	600,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	100,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,220,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>32,060,158</b>
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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(2)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,645,945</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$417,851</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$9,063,796</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,304,581</b>		

	<b>Columbia</b>	<b>Schuylkill</b>	<b>Total</b>
<hr/>			
<b>2020-21 Data</b>			
a. Assessed Value	\$218,229,580	\$9,020,642	\$227,250,222
b. Real Estate Mills	43.6500	43.6500	43.6500
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$19,490,409	\$500,548,146	\$520,038,555
d. Assessed Value	\$9,020,642	\$219,229,580	\$228,250,222
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$9,525,721	\$393,751	\$9,919,472
(a * b)			
<b>2021-22 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	3.74788%	96.25212%	100.00000%
h. Rebalanced 2020-21 Tax Levy			\$9,919,472
(f Total * g)			
i. Base Mills Subject to Index	43.6500	43.6500	43.6500
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	87.45000%	87.45000%	87.45000%
k. Tax Levy Needed			\$10,304,581
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>45.1400</b>	<b>45.1400</b>	<b>45.1400</b>
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$407,192	\$9,896,023	\$10,303,215
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,885,364
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,644,751
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,645,945

Amount of Tax Relief for Homestead Exclusions

\$417,851

Total Approx. Tax Revenue:

\$9,063,796

Approx. Tax Levy for Tax Rate Calculation:

\$10,304,581

	Columbia	Schuylkill	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	45.5706	45.5706	45.5706
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$411,076	\$9,990,423	\$10,401,499
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$2,059.00	\$2,059.00	
Number of Homestead/Farmstead Properties	238	4261	4499
Median Assessed Value of Homestead Properties			\$22,569

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$8,645,945			
Amount of Tax Relief for Homestead Exclusions	<u>\$417,851</u>			
Total Approx. Tax Revenue:	\$9,063,796			
Approx. Tax Levy for Tax Rate Calculation:	\$10,304,581			

	Columbia	Schuylkill		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$417,851	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$417,851</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Columbia	9,020,642	45.1400	407,192			87.45000%	
Schuylkill	219,229,580	45.1400	9,896,023			87.45000%	
<b>Totals:</b>	<b>228,250,222</b>		<b>10,303,215</b>	- 417,851 =	9,885,364 X	87.45000% =	8,644,751

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>22,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,475,000
6152 Current Act 511 Occupation Taxes	218.5000	0.000	755,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>2,355,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,377,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>520,038,555 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,240,463</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u>								
	Columbia	43.6500	45.1400	3.42%	Yes	4.4%			
	Schuylkill	43.6500	45.1400	3.42%	Yes	4.4%			
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%			
	<u>Current Act 511 Taxes– Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%			
6152	Current Act 511 Occupation Taxes	218.5000	218.5000	0.00%	Yes	4.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,829,120
1200 Special Programs - Elementary / Secondary	5,165,550
1300 Vocational Education	725,000
1400 Other Instructional Programs - Elementary / Secondary	447,175
<b>Total Instruction</b>	<b>\$20,166,845</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,251,800
2200 Support Services - Instructional Staff	631,600
2300 Support Services - Administration	1,844,600
2400 Support Services - Pupil Health	592,650
2500 Support Services - Business	469,450
2600 Operation and Maintenance of Plant Services	2,446,000
2700 Student Transportation Services	1,974,050
2800 Support Services - Central	505,100
2900 Other Support Services	6,000
<b>Total Support Services</b>	<b>\$9,721,250</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	208,650
3300 Community Services	38,050
<b>Total Operation of Non-Instructional Services</b>	<b>\$246,700</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	3,250
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,250</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,525,000
5200 Interfund Transfers - Out	750,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,275,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,413,045</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,761,250
200 Personnel Services - Employee Benefits	4,426,170
300 Purchased Professional and Technical Services	400,700
400 Purchased Property Services	54,500
500 Other Purchased Services	1,616,500
600 Supplies	551,000
700 Property	3,000
800 Other Objects	16,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,829,120</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,549,000
200 Personnel Services - Employee Benefits	1,907,450
300 Purchased Professional and Technical Services	582,000
400 Purchased Property Services	250
500 Other Purchased Services	98,500
600 Supplies	26,350
700 Property	500
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,165,550</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	725,000
<b>Total Vocational Education</b>	<b>\$725,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	153,000
200 Personnel Services - Employee Benefits	75,175
300 Purchased Professional and Technical Services	2,250
500 Other Purchased Services	209,750
600 Supplies	6,500
800 Other Objects	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$447,175</b>
<b>Total Instruction</b>	<b>\$20,166,845</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	672,000
200 Personnel Services - Employee Benefits	546,250
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,500
500 Other Purchased Services	5,500
600 Supplies	7,550
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$1,251,800</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	345,500
200 Personnel Services - Employee Benefits	235,750
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	9,000
500 Other Purchased Services	5,500
600 Supplies	26,850
700 Property	1,500
800 Other Objects	750
<b>Total Support Services - Instructional Staff</b>	<b>\$631,600</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	896,500
200 Personnel Services - Employee Benefits	639,000
300 Purchased Professional and Technical Services	208,750
400 Purchased Property Services	15,750
500 Other Purchased Services	42,750
600 Supplies	29,850
700 Property	1,500
800 Other Objects	10,500
<b>Total Support Services - Administration</b>	<b>\$1,844,600</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	275,400
200 Personnel Services - Employee Benefits	274,000
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	750
500 Other Purchased Services	1,250
600 Supplies	11,250
700 Property	2,500
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$592,650</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	222,000
200 Personnel Services - Employee Benefits	207,500
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	5,250
500 Other Purchased Services	2,750
600 Supplies	4,100
800 Other Objects	850
<b>Total Support Services - Business</b>	<b>\$469,450</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	762,000
200 Personnel Services - Employee Benefits	638,500
300 Purchased Professional and Technical Services	9,250
400 Purchased Property Services	590,000
500 Other Purchased Services	112,000
600 Supplies	294,500
700 Property	37,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,446,000</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	63,000
200 Personnel Services - Employee Benefits	60,050
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	750
500 Other Purchased Services	1,843,000
600 Supplies	6,750
<b>Total Student Transportation Services</b>	<b>\$1,974,050</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	240,000
200 Personnel Services - Employee Benefits	190,350
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	1,000
500 Other Purchased Services	19,000
600 Supplies	40,250
700 Property	10,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$505,100</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	2,500
600 Supplies	3,500
<b>Total Other Support Services</b>	<b>\$6,000</b>
<b>Total Support Services</b>	<b>\$9,721,250</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	91,700
200 Personnel Services - Employee Benefits	41,000
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	20,500
500 Other Purchased Services	43,450
600 Supplies	7,000
800 Other Objects	4,000
<b>Total Student Activities</b>	<b>\$208,650</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	4,300
300 Purchased Professional and Technical Services	250
600 Supplies	7,500
800 Other Objects	14,000
<b>Total Community Services</b>	<b>\$38,050</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$246,700</b>



<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b><u>4000 Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,250</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,250</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b><u>5100 Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	400,000
900 Other Uses of Funds	1,125,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,525,000</b>
<b><u>5200 Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	750,000
<b>Total Interfund Transfers - Out</b>	<b>\$750,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,275,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,413,045</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	3,300,000	2,950,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	575,000	550,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	115,000	105,000
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	370,000	370,000
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$4,360,000</b>	<b>\$3,975,000</b>
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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		
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** **\$4,360,000** **\$3,975,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<b>General Fund</b>		
0510 Bonds Payable	26,855,000	26,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	625,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	950,000	975,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$28,430,000</b>	<b>\$27,625,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$28,430,000</b>	<b>\$27,625,000</b>



**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$28,430,000</b>	<b>\$27,625,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	175,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	1,392,113
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,067,113</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,067,113</b>
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