

# FINAL GENERAL FUND BUDGET

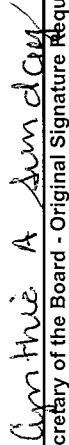
Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Michele Zimmerman

Contact Person

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Email Address

6/22/21  
Date6/22/21  
Date6/22/21  
Date

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hamburg Area SD	COUNTY : Berks	AUN : 114063503
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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 ☒

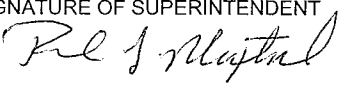
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$47070060
Ending Unassigned Fund Balance	\$2505983
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.32%

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 	DATE 6/22/21
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DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

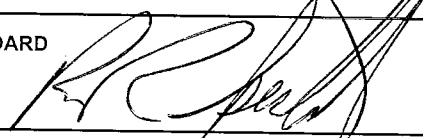
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Hamburg Area SD	<b>County :</b> Berks	<b>AUN Number :</b> 114063503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/12/21
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for ESSER funds.
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.	Unassigned fund balance is for emergency expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for future capital improvements.

<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	2,350	
0830 Committed Fund Balance	2,686,897	
0840 Assigned Fund Balance	9,524,529	
0850 Unassigned Fund Balance	2,493,183	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,704,609</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	29,825,355	
7000 Revenue from State Sources	15,026,525	
8000 Revenue from Federal Sources	1,119,054	
9000 Other Financing Sources	500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$45,971,434</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$60,676,043</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	24,976,412
6112 Interim Real Estate Taxes	523,588
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	11,770
6150 Current Act 511 Taxes - Proportional Assessments	3,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	341,585
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	15,000
6990 Refunds and Other Miscellaneous Revenue	59,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$29,825,355</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,013,742
7112 Basic Education Funding-Social Security	693,474
7160 Tuition for Orphans Subsidy	115,000
7271 Special Education funds for School-Aged Pupils	1,517,653
7311 Pupil Transportation Subsidy	907,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	389,376
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	827,805
7501 PA Accountability Grants	338,158
7820 State Share of Retirement Contributions	3,167,317
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,026,525</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	432,728
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,981
8517 NCLB, Title IV - 21St Century Schools	33,567
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	83,778
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,119,054</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	500
<b>OTHER FINANCING SOURCES</b>	<b>\$500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,971,434</b>

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$24,976,412	
Amount of Tax Relief for Homestead Exclusions	<u>\$827,837</u>	
Total Approx. Tax Revenue:	\$25,804,249	
Approx. Tax Levy for Tax Rate Calculation:	\$27,684,194	
	Berks	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$916,395,063	\$916,395,063
b. Real Estate Mills	26.9600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,206,134,965	\$1,206,134,965
d. Assessed Value	\$1,026,861,800	\$1,026,861,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$24,706,011	\$24,706,011
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$24,706,011	\$24,706,011
(f Total * g)		
i. Base Mills Subject to Index	26.9600	
(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	93.00000%	93.00000%
k. Tax Levy Needed	\$27,684,194	\$27,684,194
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	26.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,684,194	\$27,684,194
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,856,357
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,976,412
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$24,976,412	
Amount of Tax Relief for Homestead Exclusions	<u>\$827,837</u>	
Total Approx. Tax Revenue:	\$25,804,249	
Approx. Tax Levy for Tax Rate Calculation:	\$27,684,194	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.9844	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,736,111	\$28,736,111
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	\$7,071.00	
Number of Homestead/Farmstead Properties	4350	4350
Median Assessed Value of Homestead Properties		\$93,850

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,976,412
Amount of Tax Relief for Homestead Exclusions	<u>\$827,837</u>
Total Approx. Tax Revenue:	\$25,804,249
Approx. Tax Levy for Tax Rate Calculation:	\$27,684,194
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$827,805	Lowering RE Tax Rate	\$0	\$827,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$32			\$32
Amount of Tax Relief from State/Local Sources				\$827,837

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Berks	1,026,861,800	26.9600	27,684,194				93.00000%		
<b>Totals:</b>				<b>1,026,861,800</b>	<b>27,684,194</b>	-	827,837	=	26,856,357 X 93.00000% = 24,976,412
				<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>		<b>0</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		2,200,000		2,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		800,000		800,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>3,000,000</b>		<b>3,000,000</b>
<b>Total Act 511, Current Taxes</b>									<b>3,000,000</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>1,206,134,965</b>	<b>X</b>		<b>12</b>		<b>14,473,620</b>
				<b>Market Value</b>			<b>Mills</b>		<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Berks	26.9600	26.9600	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,221,221
1200 Special Programs - Elementary / Secondary	8,091,940
1300 Vocational Education	907,136
1400 Other Instructional Programs - Elementary / Secondary	26,600
1500 Nonpublic School Programs	1,500
1700 Higher Education Programs for Secondary Students	23,000
<b>Total Instruction</b>	<b>\$28,271,397</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,632,432
2200 Support Services - Instructional Staff	911,873
2300 Support Services - Administration	2,053,255
2400 Support Services - Pupil Health	372,404
2500 Support Services - Business	727,461
2600 Operation and Maintenance of Plant Services	4,070,846
2700 Student Transportation Services	2,058,858
2800 Support Services - Central	1,435,547
2900 Other Support Services	30,000
<b>Total Support Services</b>	<b>\$13,292,676</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	825,804
3300 Community Services	42,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$867,804</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,138,183
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,638,183</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,070,060</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	10,156,694
200 Personnel Services - Employee Benefits	6,586,324
300 Purchased Professional and Technical Services	235,100
400 Purchased Property Services	25,700
500 Other Purchased Services	1,094,700
600 Supplies	1,027,283
700 Property	88,000
800 Other Objects	7,420
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,221,221</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,994,709
200 Personnel Services - Employee Benefits	2,072,403
300 Purchased Professional and Technical Services	665,028
400 Purchased Property Services	1,000
500 Other Purchased Services	2,321,200
600 Supplies	36,450
800 Other Objects	1,150
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,091,940</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	907,036
600 Supplies	100
<b>Total Vocational Education</b>	<b>\$907,136</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	16,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$26,600</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
500 Other Purchased Services	1,500
<b>Total Nonpublic School Programs</b>	<b>\$1,500</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	23,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$23,000</b>
<b>Total Instruction</b>	<b>\$28,271,397</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	907,939
200 Personnel Services - Employee Benefits	622,313
300 Purchased Professional and Technical Services	83,200
500 Other Purchased Services	3,530
600 Supplies	10,450
800 Other Objects	5,000

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,632,432</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	408,509
200 Personnel Services - Employee Benefits	274,492
300 Purchased Professional and Technical Services	40,650
400 Purchased Property Services	2,500
500 Other Purchased Services	5,240
600 Supplies	157,182
700 Property	21,300
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$911,873</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,190,815
200 Personnel Services - Employee Benefits	625,718
300 Purchased Professional and Technical Services	98,600
400 Purchased Property Services	16,000
600 Supplies	50,672
700 Property	41,400
800 Other Objects	30,050
<b>Total Support Services - Administration</b>	<b>\$2,053,255</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	210,331
200 Personnel Services - Employee Benefits	149,398
300 Purchased Professional and Technical Services	2,600
400 Purchased Property Services	600
500 Other Purchased Services	425
600 Supplies	8,500
800 Other Objects	550
<b>Total Support Services - Pupil Health</b>	<b>\$372,404</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	361,668
200 Personnel Services - Employee Benefits	288,163
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	3,000
500 Other Purchased Services	17,130
600 Supplies	44,600
800 Other Objects	3,900
<b>Total Support Services - Business</b>	<b>\$727,461</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,321,696
200 Personnel Services - Employee Benefits	990,880
300 Purchased Professional and Technical Services	93,145
400 Purchased Property Services	543,170
500 Other Purchased Services	159,380
600 Supplies	864,675

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<u>Description</u>	<u>Amount</u>
700 Property	85,000
800 Other Objects	12,900
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,070,846</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	83,000
200 Personnel Services - Employee Benefits	34,808
400 Purchased Property Services	19,000
500 Other Purchased Services	1,775,650
600 Supplies	146,000
800 Other Objects	400
<b>Total Student Transportation Services</b>	<b>\$2,058,858</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	300,772
200 Personnel Services - Employee Benefits	214,223
300 Purchased Professional and Technical Services	19,550
400 Purchased Property Services	487,617
500 Other Purchased Services	139,048
600 Supplies	133,434
700 Property	140,403
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,435,547</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,000
<b>Total Other Support Services</b>	<b>\$30,000</b>
<b>Total Support Services</b>	<b>\$13,292,676</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	456,900
200 Personnel Services - Employee Benefits	126,830
300 Purchased Professional and Technical Services	66,072
400 Purchased Property Services	12,650
500 Other Purchased Services	60,250
600 Supplies	79,152
800 Other Objects	23,950
<b>Total Student Activities</b>	<b>\$825,804</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	30,000
600 Supplies	4,500
800 Other Objects	7,500
<b>Total Community Services</b>	<b>\$42,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$867,804</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	1,728,183
900 Other Uses of Funds	2,410,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,138,183</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	500,000
<b>Total Budgetary Reserve</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,638,183</b>
<b>TOTAL EXPENDITURES</b>	<b>\$47,070,060</b>

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	16,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,000,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund	437,000	438,000
Food Service / Cafeteria Operations Fund	25,000	50,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$26,462,000	\$16,988,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$26,462,000	\$16,988,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	37,145,000	34,755,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	960,000	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	5,000,000
0599 Other Noncurrent Liabilities	56,000,000	56,000,000
<b>Total General Fund</b>	<b>\$99,105,000</b>	<b>\$96,705,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 114063503     Hamburg Area SD

<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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$99,105,000	\$96,705,000



<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	4,400,000	4,400,000
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		500,000
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		
<b>Total Short-Term Payables</b>	<b>\$4,400,000</b>	<b>\$4,900,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$103,505,000</b>	<b>\$101,605,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,350
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,100,000
0850 Unassigned Fund Balance	2,505,983
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,605,983
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,108,333