

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Jeri A. Beier
President of the Board - Original Signature Required

6-16-2021
Date

Wanda M. Er
Secretary of the Board - Original Signature Required

6-16-2021
Date

[Signature]
Chief School Administrator - Original Signature Required

6-17-2021
Date

Brett Leinbach
Contact Person

(570)327-5500

Extn :40111

Telephone

Extension

bleinbac@wasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Williamsport Area SD	COUNTY : Lycoming	AUN : 117417202
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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	\$99768478
Ending Unassigned Fund Balance	\$6960034
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.97%

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 6-17-2021
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DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(e)(1)

(03/2006)

School District Name : Williamsport Area SD	County : Lycoming	AUN Number : 117417202
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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 <i>John A. Green</i>	DATE 5/4/21
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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.	Represents reserves for unforeseen expenditures throughout the fiscal year.
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.	It is prudent financial management to maintain a reasonable fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Represents the District's PSERS allocation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents reserves for various items including health insurance increases, COVID expenses, and athletic turf field replacement.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	575,297
0820 Restricted Fund Balance	70,618
0830 Committed Fund Balance	5,961,720
0840 Assigned Fund Balance	4,203,937
0850 Unassigned Fund Balance	7,295,782
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,461,439</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,186,175
7000 Revenue from State Sources	48,951,344
8000 Revenue from Federal Sources	10,335,211
9000 Other Financing Sources	300,000
Total Estimated Revenues And Other Financing Sources	<u>\$97,772,730</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$115,234,169</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	22,542,820
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	301,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	11,050,000
6150 Current Act 511 Taxes - Proportional Assessments	500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,990,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	837,856
6910 Rentals	115,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	372,500
6960 Services Provided Other Local Governmental Units / LEAs	80,000
6990 Refunds and Other Miscellaneous Revenue	199,999

REVENUE FROM LOCAL SOURCES \$38,186,175

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	26,873,377
7112 Basic Education Funding-Social Security	1,730,462
7160 Tuition for Orphans Subsidy	304,030
7220 Vocational Education	612,371
7271 Special Education funds for School-Aged Pupils	4,655,683
7311 Pupil Transportation Subsidy	1,071,675
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,470
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,188,719
7330 Health Services (Medical, Dental, Nurse, Act 25)	93,118
7340 State Property Tax Reduction Allocation	2,440,279
7505 Ready to Learn Block Grant	989,521
7820 State Share of Retirement Contributions	8,983,639

REVENUE FROM STATE SOURCES \$48,951,344

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,405,167
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	278,773
8517 NCLB, Title IV - 21st Century Schools	186,047

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	136,403
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,205,453
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,527,368
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,335,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	61,000
REVENUE FROM FEDERAL SOURCES	\$10,335,211
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	300,000
OTHER FINANCING SOURCES	\$300,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	97,772,730

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,542,820
Amount of Tax Relief for Homestead Exclusions	<u>\$2,440,279</u>
Total Approx. Tax Revenue:	\$24,983,099
Approx. Tax Levy for Tax Rate Calculation:	\$26,969,083

Lycoming

Total

2020-21 Data		
a. Assessed Value	\$1,562,455,531	\$1,562,455,531
b. Real Estate Mills	16.8900	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,813,444,054	\$1,813,444,054
d. Assessed Value	\$1,564,331,991	\$1,564,331,991
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$26,389,874	\$26,389,874
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$26,389,874	\$26,389,874
(f Total * g)		
i. Base Mills Subject to Index	16.8900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.90346%	91.90346%
k. Tax Levy Needed	\$26,969,083	\$26,969,083
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	17.2400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,969,084	\$26,969,084
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,528,805
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,542,820
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,542,820	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,440,279</u>	
Total Approx. Tax Revenue:	\$24,983,099	
Approx. Tax Levy for Tax Rate Calculation:	\$26,969,083	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5993	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,531,148	\$27,531,148
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	\$18,730.86	
Number of Homestead/Farmstead Properties	7656	7656
Median Assessed Value of Homestead Properties		\$86,070

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,542,820
Amount of Tax Relief for Homestead Exclusions	<u>\$2,440,279</u>
Total Approx. Tax Revenue:	\$24,983,099
Approx. Tax Levy for Tax Rate Calculation:	\$26,969,083
	Lycoming

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,440,279	Lowering RE Tax Rate	\$0	\$2,440,279
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,440,279

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>
Lycoming	1,564,331,991	17.2400	26,969,084			91.90346%	
Totals:	1,564,331,991		26,969,084	- 2,440,279 =	24,528,805 X	91.90346% =	22,542,820

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6130 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	1.500%	0.000%	11,050,000	11,050,000
Total Current Taxpayer Relief Taxes -- Proportional Assessments			11,050,000	11,050,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes -- Flat Rate Assessments			0	0
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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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			500,000	500,000
Total Act 511, Current Taxes				500,000
Act 511 Tax Limit -->		1,813,444,054 X	12	21,761,329
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Lycoming	16.8900	17.2400	2.08%	Yes	4.2%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,181,966
1200 Special Programs - Elementary / Secondary	15,310,452
1300 Vocational Education	2,450,468
1400 Other Instructional Programs - Elementary / Secondary	1,154,068
1500 Nonpublic School Programs	39,937
Total Instruction	\$58,136,891
2000 Support Services	
2100 Support Services - Students	3,097,671
2200 Support Services - Instructional Staff	2,461,212
2300 Support Services - Administration	6,290,694
2400 Support Services - Pupil Health	1,532,021
2500 Support Services - Business	1,144,966
2600 Operation and Maintenance of Plant Services	8,856,488
2700 Student Transportation Services	3,173,003
2800 Support Services - Central	2,554,447
Total Support Services	\$29,110,502
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,512,090
3300 Community Services	22,800
Total Operation of Non-Instructional Services	\$1,534,890
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,835,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,835,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	125,377
5200 Interfund Transfers - Out	8,625,818
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$9,151,195
Total Estimated Expenditures and Other Financing Uses	\$99,768,478

2021-2022 Final General Fund Budget

LEA : 117417202 Williamsport Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,950,151
200 Personnel Services - Employee Benefits	13,409,728
300 Purchased Professional and Technical Services	700,205
400 Purchased Property Services	97,348
500 Other Purchased Services	2,479,183
600 Supplies	1,237,477
700 Property	300,240
800 Other Objects	7,634
Total Regular Programs - Elementary / Secondary	\$39,181,966
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,957,955
200 Personnel Services - Employee Benefits	4,716,146
300 Purchased Professional and Technical Services	1,281,506
400 Purchased Property Services	7,100
500 Other Purchased Services	2,245,850
600 Supplies	98,095
800 Other Objects	3,800
Total Special Programs - Elementary / Secondary	\$15,310,452
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,270,758
200 Personnel Services - Employee Benefits	738,110
400 Purchased Property Services	31,333
500 Other Purchased Services	6,000
600 Supplies	262,247
700 Property	136,403
800 Other Objects	5,617
Total Vocational Education	\$2,450,468
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	282,347
200 Personnel Services - Employee Benefits	143,721
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	568,000
Total Other Instructional Programs - Elementary / Secondary	\$1,154,068
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	22,044
200 Personnel Services - Employee Benefits	9,874
300 Purchased Professional and Technical Services	8,019
Total Nonpublic School Programs	\$39,937
Total Instruction	\$58,136,891
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,757,134

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,139,757
300 Purchased Professional and Technical Services	100,500
400 Purchased Property Services	2,500
500 Other Purchased Services	17,000
600 Supplies	52,555
800 Other Objects	28,225
Total Support Services - Students	\$3,097,671
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	927,556
200 Personnel Services - Employee Benefits	870,670
300 Purchased Professional and Technical Services	261,981
400 Purchased Property Services	59,985
500 Other Purchased Services	58,332
600 Supplies	279,788
800 Other Objects	2,900
Total Support Services - Instructional Staff	\$2,461,212
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,199,599
200 Personnel Services - Employee Benefits	2,248,890
300 Purchased Professional and Technical Services	558,800
400 Purchased Property Services	2,940
500 Other Purchased Services	180,360
600 Supplies	50,860
800 Other Objects	49,245
Total Support Services - Administration	\$6,290,694
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	768,860
200 Personnel Services - Employee Benefits	630,211
300 Purchased Professional and Technical Services	31,950
400 Purchased Property Services	600
500 Other Purchased Services	3,250
600 Supplies	97,150
Total Support Services - Pupil Health	\$1,532,021
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	561,250
200 Personnel Services - Employee Benefits	433,418
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	17,650
500 Other Purchased Services	27,270
600 Supplies	79,253
700 Property	2,000
800 Other Objects	12,125
Total Support Services - Business	\$1,144,966
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,959,372

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,297,576
300 Purchased Professional and Technical Services	290,379
400 Purchased Property Services	957,292
500 Other Purchased Services	276,962
600 Supplies	1,843,857
700 Property	220,750
800 Other Objects	10,300
Total Operation and Maintenance of Plant Services	\$8,856,488
2700 Student Transportation Services	
100 Personnel Services - Salaries	78,613
200 Personnel Services - Employee Benefits	64,673
500 Other Purchased Services	3,023,367
600 Supplies	1,350
800 Other Objects	5,000
Total Student Transportation Services	\$3,173,003
2800 Support Services - Central	
100 Personnel Services - Salaries	972,523
200 Personnel Services - Employee Benefits	786,546
300 Purchased Professional and Technical Services	58,550
400 Purchased Property Services	52,040
500 Other Purchased Services	280,600
600 Supplies	380,988
800 Other Objects	23,200
Total Support Services - Central	\$2,554,447
Total Support Services	\$29,110,502
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	565,548
200 Personnel Services - Employee Benefits	258,311
300 Purchased Professional and Technical Services	189,250
400 Purchased Property Services	53,450
500 Other Purchased Services	268,720
600 Supplies	139,402
800 Other Objects	37,409
Total Student Activities	\$1,512,090
3300 Community Services	
500 Other Purchased Services	1,000
600 Supplies	16,000
800 Other Objects	5,800
Total Community Services	\$22,800
Total Operation of Non-Instructional Services	\$1,534,890
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,835,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$1,835,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,835,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	23,364
900 Other Uses of Funds	102,013
Total Debt Service / Other Expenditures and Financing Uses	\$125,377
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,625,818
Total Interfund Transfers - Out	\$8,625,818
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$9,151,195
TOTAL EXPENDITURES	\$99,768,478

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	6,500,000	6,000,000
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	1,000,000	1,000,000
Other Capital Projects Fund	7,000,000	5,000,000
Debt Service Fund	2,000,000	2,000,000
Food Service / Cafeteria Operations Fund	50,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$16,625,000	\$14,100,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	6,500,000	6,500,000
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,500,000	\$6,500,000
TOTAL CASH AND INVESTMENTS	\$23,125,000	\$20,600,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	300,000	200,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$300,000	\$200,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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- 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		
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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		
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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		
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Debt Service Fund

0510 Bonds Payable	84,500,000	84,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Debt Service Fund	\$84,500,000	\$84,000,000
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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

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	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	25,745,000	26,000,000
0599 Other Noncurrent Liabilities		
Total Permanent Fund	\$26,245,000	\$26,500,000
Total Long-Term Indebtedness	\$111,045,000	\$110,700,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$111,045,000	\$110,700,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	46,168	8,146
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$46,168	\$8,146
2000 Support Services		
2100 Support Services - Students		
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		
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	\$46,168	\$8,146

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	32,683	5,767
200 Personnel Services - Employee Benefits	13,485	2,379
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
	\$46,168	\$8,146
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$46,168	\$8,146
TOTAL EXPENDITURES	\$46,168	\$8,146

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$7,727	\$1,363
TOTAL REVENUES	\$7,727	\$1,363

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	7,727	1,363
Total Revenue from Local Sources	\$7,727	\$1,363
TOTAL REVENUES	\$7,727	\$1,363

Account Description	Amounts
0810 Nonspendable Fund Balance	575,297
0820 Restricted Fund Balance	70,618
0830 Committed Fund Balance	5,461,720
0840 Assigned Fund Balance	3,043,937
0850 Unassigned Fund Balance	6,960,034
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,465,691
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,511,606