

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Williamsport Area SD	<b>County :</b> Lycoming	<b>AUN Number :</b> 117417202
---	-----------------------------	----------------------------------

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> <i>Janice Keen</i>	<b>DATE</b> 5/4/21
--	-----------------------

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

<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	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	9,474,868
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,640,525</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	38,106,781
7000 Revenue from State Sources	48,950,078
8000 Revenue from Federal Sources	7,004,501
9000 Other Financing Sources	300,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$94,361,360</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$114,001,885</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	22,799,425
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	10,750,000
6150 Current Act 511 Taxes - Proportional Assessments	464,000
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	200,000

**REVENUE FROM LOCAL SOURCES \$38,106,781**

**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	2,439,013
7505 Ready to Learn Block Grant	989,521
7820 State Share of Retirement Contributions	8,983,639

**REVENUE FROM STATE SOURCES \$48,950,078**

**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

Amount

**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	531,658
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 \$7,004,501**

**OTHER FINANCING SOURCES**

9200 Proceeds from Extended-Term Financing	300,000
--	---------

**OTHER FINANCING SOURCES \$300,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 94,361,360**

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$22,799,425</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$2,439,013</u></b>
<b>Total Approx. Tax Revenue:</b>		<b>\$25,238,438</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$27,250,663</b>
	<b>Lycoming</b>	<b>Total</b>

---

<b>2020-21 Data</b>		
a. Assessed Value	\$1,562,455,531	\$1,562,455,531
b. Real Estate Mills	16.8900	
<b>I. 2021-22 Data</b>		
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

---

<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$26,389,874	\$26,389,874
(a * b)		
<b>2021-22 Calculations</b>		
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		

---

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.89000%	91.89000%
k. Tax Levy Needed	\$27,250,663	\$27,250,663
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>17.4200</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,250,663	\$27,250,663
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,811,650
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,799,425
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,799,425</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,439,013</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$25,238,438</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$27,250,663</b>	
	<b>Lycoming</b>	<b>Total</b>

---

<b>Index Maximums</b>		
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
<b>IV.</b> 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

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$86,070

---

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,799,425</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,439,013</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$25,238,438</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$27,250,663</b>

<b>Lycoming</b>	<b>Total</b>
-----------------	--------------

---

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	\$2,439,013	Lowering RE Tax Rate	\$0	\$2,439,013
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,439,013</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>
Lycoming	1,564,331,991	17.4200	27,250,663			91.89000%	
<b>Totals:</b>	<b>1,564,331,991</b>		<b>27,250,663</b>	- 2,439,013	= 24,811,650	X 91.89000%	= 22,799,425

	<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%	10,750,000	10,750,000
<b>Total Current Taxpayer Relief Taxes -- Proportional Assessments</b>			<b>10,750,000</b>	<b>10,750,000</b>
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	0.000%	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%	464,000	464,000
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>464,000</b>	<b>464,000</b>
<b>Total Act 511, Current Taxes</b>				<b>464,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,813,444,054</b>	<b>12</b>	<b>21,761,329</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> Lycoming	16.8900	17.4200	3.14%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,208,655
1200 Special Programs - Elementary / Secondary	15,093,194
1300 Vocational Education	2,446,614
1400 Other Instructional Programs - Elementary / Secondary	1,132,948
1500 Nonpublic School Programs	39,784
<b>Total Instruction</b>	<b>\$56,921,195</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,082,216
2200 Support Services - Instructional Staff	2,541,270
2300 Support Services - Administration	6,388,250
2400 Support Services - Pupil Health	1,394,713
2500 Support Services - Business	1,145,843
2600 Operation and Maintenance of Plant Services	8,457,614
2700 Student Transportation Services	3,172,456
2800 Support Services - Central	2,527,794
<b>Total Support Services</b>	<b>\$28,710,156</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,512,925
3300 Community Services	57,956
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,570,881</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	125,377
5200 Interfund Transfers - Out	8,625,818
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,151,195</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$96,353,427</b>

## 2021-2022 Final General Fund Budget

LEA : 117417202 Williamsport Area SD

Printed 6/1/2021 11:25:49 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,697,477
200 Personnel Services - Employee Benefits	13,170,534
300 Purchased Professional and Technical Services	700,205
400 Purchased Property Services	97,348
500 Other Purchased Services	2,454,183
600 Supplies	981,034
700 Property	100,240
800 Other Objects	7,634
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$38,208,655</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,958,576
200 Personnel Services - Employee Benefits	4,665,095
300 Purchased Professional and Technical Services	1,114,678
400 Purchased Property Services	7,100
500 Other Purchased Services	2,245,850
600 Supplies	98,095
800 Other Objects	3,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,093,194</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,270,758
200 Personnel Services - Employee Benefits	729,491
400 Purchased Property Services	31,333
500 Other Purchased Services	6,000
600 Supplies	262,247
700 Property	141,168
800 Other Objects	5,617
<b>Total Vocational Education</b>	<b>\$2,446,614</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	282,347
200 Personnel Services - Employee Benefits	142,601
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	548,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,132,948</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	22,044
200 Personnel Services - Employee Benefits	9,721
300 Purchased Professional and Technical Services	8,019
<b>Total Nonpublic School Programs</b>	<b>\$39,784</b>
<b>Total Instruction</b>	<b>\$56,921,195</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,776,184

## 2021-2022 Final General Fund Budget

LEA : 117417202 Williamsport Area SD

Printed 6/1/2021 11:25:49 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,105,252
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
<b>Total Support Services - Students</b>	<b>\$3,082,216</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	927,556
200 Personnel Services - Employee Benefits	866,689
300 Purchased Professional and Technical Services	340,693
400 Purchased Property Services	59,985
500 Other Purchased Services	58,832
600 Supplies	284,615
800 Other Objects	2,900
<b>Total Support Services - Instructional Staff</b>	<b>\$2,541,270</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,279,619
200 Personnel Services - Employee Benefits	2,279,426
300 Purchased Professional and Technical Services	558,800
400 Purchased Property Services	2,940
500 Other Purchased Services	167,360
600 Supplies	50,860
800 Other Objects	49,245
<b>Total Support Services - Administration</b>	<b>\$6,388,250</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	745,239
200 Personnel Services - Employee Benefits	591,524
300 Purchased Professional and Technical Services	31,950
400 Purchased Property Services	600
500 Other Purchased Services	3,250
600 Supplies	22,150
<b>Total Support Services - Pupil Health</b>	<b>\$1,394,713</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	561,250
200 Personnel Services - Employee Benefits	434,295
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
<b>Total Support Services - Business</b>	<b>\$1,145,843</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,959,372

## 2021-2022 Final General Fund Budget

LEA : 117417202 Williamsport Area SD

Printed 6/1/2021 11:25:49 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,288,202
300 Purchased Professional and Technical Services	290,379
400 Purchased Property Services	830,292
500 Other Purchased Services	265,462
600 Supplies	1,692,857
700 Property	120,750
800 Other Objects	10,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,457,614</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	78,613
200 Personnel Services - Employee Benefits	64,126
500 Other Purchased Services	3,023,367
600 Supplies	1,350
800 Other Objects	5,000
<b>Total Student Transportation Services</b>	<b>\$3,172,456</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	972,523
200 Personnel Services - Employee Benefits	779,893
300 Purchased Professional and Technical Services	58,550
400 Purchased Property Services	52,040
500 Other Purchased Services	260,600
600 Supplies	380,988
800 Other Objects	23,200
<b>Total Support Services - Central</b>	<b>\$2,527,794</b>
<b>Total Support Services</b>	<b>\$28,710,156</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	565,548
200 Personnel Services - Employee Benefits	257,666
300 Purchased Professional and Technical Services	189,250
400 Purchased Property Services	53,450
500 Other Purchased Services	270,200
600 Supplies	139,402
800 Other Objects	37,409
<b>Total Student Activities</b>	<b>\$1,512,925</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	1,000
600 Supplies	51,156
800 Other Objects	5,800
<b>Total Community Services</b>	<b>\$57,956</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,570,881</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	23,364

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	102,013
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$125,377</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	8,625,818
<b>Total Interfund Transfers - Out</b>	<b>\$8,625,818</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,151,195</b>
<b>TOTAL EXPENDITURES</b>	<b>\$96,353,427</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$16,625,000</b>	<b>\$14,100,000</b>

**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		

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$6,500,000</b>	<b>\$6,500,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$23,125,000</b>	<b>\$20,600,000</b>



**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**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		

<b>Total General Fund</b>	<b>\$300,000</b>	<b>\$200,000</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		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
--------------------------------------	-----------------------------------	-------------------------------------

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

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
--	--	--

**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
---	--	--

**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

<b>Total Other Capital Projects Fund</b>		
--	--	--

**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		

<b>Total Debt Service Fund</b>	<b>\$84,500,000</b>	<b>\$84,000,000</b>
--------------------------------	---------------------	---------------------

**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
--------------------------------------	-----------------------------------	-------------------------------------

**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		
<b>Total Permanent Fund</b>	<b>\$26,245,000</b>	<b>\$26,500,000</b>
<b>Total Long-Term Indebtedness</b>	<b>\$111,045,000</b>	<b>\$110,700,000</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>\$111,045,000</b>	<b>\$110,700,000</b>
---------------------------	----------------------	----------------------

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	74,314	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$74,314</b>	
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$74,314</b>	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
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		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
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		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
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		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	38,450	
200 Personnel Services - Employee Benefits	15,864	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	20,000	
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$74,314</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
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		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$74,314</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$74,314</b>	

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	9,142,801
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$17,648,458</b>

**5900 Budgetary Reserve** **400,000**

---

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$18,694,373**

---