

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2021



\_\_\_\_\_  
President of the Board - Original Signature Required

7-6-2021

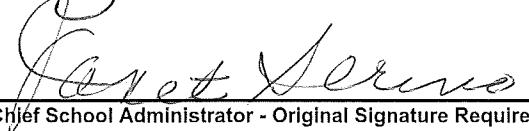
\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

7-06-2021

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

7/7/21

\_\_\_\_\_  
Date

Thomas J Melone

\_\_\_\_\_  
Contact Person

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Extension

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Area SD	COUNTY : Luzerne	AUN : 118409203
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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.

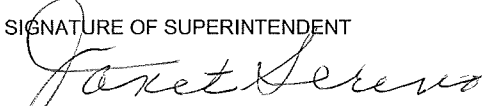
Total Budgeted Expenditures	\$41556532
Ending Unassigned Fund Balance	\$2002062
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.81%

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 7/7/21
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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(a)(1)

(03/2006)

<b>School District Name :</b> Wyoming Area SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118409203
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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> 5/26/21
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$87,777.00 Function 2500, Object 200: \$98,125.00	Salaries and benefits are per contractual agreements.
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 unanticipated expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The School District believes that the estimated fund balance is justified for good fiscal management.

<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	15,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,608,104	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$2,608,104</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	20,847,990	
7000 Revenue from State Sources	16,920,489	
8000 Revenue from Federal Sources	3,182,011	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$40,950,490</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$43,558,594</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,967,657
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,328,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,420,000
6500 Earnings on Investments	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	582,609
6910 Rentals	500
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	336,624
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,847,990</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,412,796
7160 Tuition for Orphans Subsidy	130,000
7271 Special Education funds for School-Aged Pupils	1,638,667
7311 Pupil Transportation Subsidy	1,861,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	100,568
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	467,146
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	709,434
7820 State Share of Retirement Contributions	3,200,351
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,920,489</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	731,932
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,400
8517 NCLB, Title IV - 21st Century Schools	50,310
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,101,369
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,182,011</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>40,950,490</b>

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,967,703

Amount of Tax Relief for Homestead Exclusions

\$467,146

Total Approx. Tax Revenue:

\$16,434,849

Approx. Tax Levy for Tax Rate Calculation:

\$18,159,892

Luzerne

Wyoming

Total

**2020-21 Data**

a. Assessed Value

\$971,689,700

\$8,997,925

\$980,687,625

b. Real Estate Mills

17.5554

84.2951

**I. 2021-22 Data**

c. 2019 STEB Market Value

\$864,342,435

\$39,010,691

\$903,353,126

d. Assessed Value

\$969,881,400

\$9,056,515

\$978,937,915

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2020-21 Calculations**

f. 2020-21 Tax Levy

\$17,058,401

\$758,481

\$17,816,882

(a \* b)

**2021-22 Calculations**

g. Percent of Total Market Value

95.68157%

4.31843%

100.00000%

**II.**

h. Rebalanced 2020-21 Tax Levy

\$17,047,472

\$769,410

\$17,816,882

(f Total \* g)

i. Base Mills Subject to Index

17.5554

85.5097

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

90.25000%

90.25000%

90.25000%

k. Tax Levy Needed

\$17,375,670

\$784,222

\$18,159,892

(Approx. Tax Levy \* g)

**I. 2021-22 Real Estate Tax Rate**

**17.9152**

**86.5920**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$17,375,619

\$784,222

\$18,159,841

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$17,692,695

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$15,967,657

(n \* Est. Pct. Collection)

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,967,703

Amount of Tax Relief for Homestead Exclusions

\$467,146

Total Approx. Tax Revenue:

\$16,434,849

Approx. Tax Levy for Tax Rate Calculation:

\$18,159,892

	Luzerne	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	18.2751	89.0155	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,724,680	\$806,170	\$18,530,850
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$5,231.00	\$1,082.00	
Number of Homestead/Farmstead Properties	4772	213	4985
Median Assessed Value of Homestead Properties			\$110,300



Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$15,967,703		
Amount of Tax Relief for Homestead Exclusions	<u>\$467,146</u>		
Total Approx. Tax Revenue:	\$16,434,849		
Approx. Tax Levy for Tax Rate Calculation:	\$18,159,892		

	Luzerne	Wyoming		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$467,146	Lowering RE Tax Rate	\$0	\$467,146
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$467,146</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>
Luzerne	969,881,400	17.9152	17,375,619			90.25000%	
Wyoming	9,056,515	86.5920	784,222			90.25000%	
<b>Totals:</b>	<b>978,937,915</b>		<b>18,159,841</b>	- 467,146 =	17,692,695 X	90.25000% =	15,967,657

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	27,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>62,000</b>
6150 <u>Current Act 511 Taxes -- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,130,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	198,600
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>2,328,600</b>
<b>Total Act 511, Current Taxes</b>			<b>2,390,600</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>903,353,126 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>10,840,238</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>									
	Luzerne	17.5554	17.9152	2.05%	Yes	4.1%				
	Wyoming	85.5097	86.5920	1.27%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,337,601
1200 Special Programs - Elementary / Secondary	6,842,737
1300 Vocational Education	1,064,389
1400 Other Instructional Programs - Elementary / Secondary	1,037,842
<b>Total Instruction</b>	<b>\$26,282,569</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,028,663
2200 Support Services - Instructional Staff	516,262
2300 Support Services - Administration	2,198,498
2400 Support Services - Pupil Health	641,884
2500 Support Services - Business	368,506
2600 Operation and Maintenance of Plant Services	5,132,420
2700 Student Transportation Services	2,603,225
2800 Support Services - Central	238,558
2900 Other Support Services	46,000
<b>Total Support Services</b>	<b>\$12,774,016</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	569,512
3300 Community Services	120,524
<b>Total Operation of Non-Instructional Services</b>	<b>\$690,036</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	206,579
5200 Interfund Transfers - Out	1,570,832
5900 Budgetary Reserve	25,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,802,411</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$41,556,532</b>

## 2021-2022 Final General Fund Budget

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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	8,926,283
200 Personnel Services - Employee Benefits	6,082,396
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,494,100
600 Supplies	677,622
700 Property	47,200
800 Other Objects	9,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,337,601</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,693,218
200 Personnel Services - Employee Benefits	1,696,229
300 Purchased Professional and Technical Services	1,999,440
500 Other Purchased Services	374,800
600 Supplies	72,550
700 Property	5,000
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,842,737</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	182,580
200 Personnel Services - Employee Benefits	126,684
500 Other Purchased Services	735,325
600 Supplies	18,700
700 Property	1,100
<b>Total Vocational Education</b>	<b>\$1,064,389</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	378,429
200 Personnel Services - Employee Benefits	231,142
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	10,500
600 Supplies	37,371
700 Property	60,000
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,037,842</b>
<b>Total Instruction</b>	<b>\$26,282,569</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	566,222
200 Personnel Services - Employee Benefits	425,341
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	1,900
600 Supplies	5,200

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<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$1,028,663</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	192,468
200 Personnel Services - Employee Benefits	136,090
300 Purchased Professional and Technical Services	43,983
400 Purchased Property Services	22,000
500 Other Purchased Services	80,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
<b>Total Support Services - Instructional Staff</b>	<b>\$516,262</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,062,121
200 Personnel Services - Employee Benefits	780,197
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	32,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	102,750
<b>Total Support Services - Administration</b>	<b>\$2,198,498</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	224,655
200 Personnel Services - Employee Benefits	145,379
300 Purchased Professional and Technical Services	268,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$641,884</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	87,777
200 Personnel Services - Employee Benefits	98,125
300 Purchased Professional and Technical Services	156,004
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	1,500
700 Property	500
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$368,506</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,360,029
200 Personnel Services - Employee Benefits	856,199

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	81,000
400 Purchased Property Services	442,168
500 Other Purchased Services	263,924
600 Supplies	454,600
700 Property	1,674,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,132,420</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	70,066
200 Personnel Services - Employee Benefits	61,840
500 Other Purchased Services	2,470,319
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$2,603,225</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	91,299
200 Personnel Services - Employee Benefits	70,259
300 Purchased Professional and Technical Services	77,000
<b>Total Support Services - Central</b>	<b>\$238,558</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	46,000
<b>Total Other Support Services</b>	<b>\$46,000</b>
<b>Total Support Services</b>	<b>\$12,774,016</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	227,000
200 Personnel Services - Employee Benefits	98,234
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	38,000
500 Other Purchased Services	102,628
600 Supplies	97,450
700 Property	2,500
800 Other Objects	2,500
<b>Total Student Activities</b>	<b>\$569,512</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	74,000
200 Personnel Services - Employee Benefits	6,024
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	30,000
<b>Total Community Services</b>	<b>\$120,524</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$690,036</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	22,723
900 Other Uses of Funds	183,856
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$206,579</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,570,832
<b>Total Interfund Transfers - Out</b>	<b>\$1,570,832</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	25,000
<b>Total Budgetary Reserve</b>	<b>\$25,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,802,411</b>
<b>TOTAL EXPENDITURES</b>	<b>\$41,556,532</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	6,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	60,000	50,000
Pension Trust Fund		
Activity Fund	105,000	100,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$6,230,000</b>	<b>\$5,205,000</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$6,230,000** **\$5,205,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<b>General Fund</b>		
0510 Bonds Payable	21,225,000	20,375,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	21,000	20,000
0540 Accumulated Compensated Absences	625,000	630,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	900,000	1,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$22,771,000</b>	<b>\$22,025,000</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2021-2022 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$22,771,000</b>	<b>\$22,025,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	1,000,000	950,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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		
<b>Total Short-Term Payables</b>	<b>\$1,000,000</b>	<b>\$950,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$23,771,000</b>	<b>\$22,975,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,002,062
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,002,062</b>
<b>5900 Budgetary Reserve</b>	<b>25,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,042,562</b>