

PROPOSED
FINAL GENERAL FUND BUDGET
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: XXXXXX

XXXXXXXXXX

President of the Board - Original Signature Required

XXXXXX

Date

XXXXXXXXXX

Secretary of the Board - Original Signature Required

XXXXXX

Date

XXXXXXXXXX

Chief School Administrator - Original Signature Required

XXXXXX

Date

Thomas J Melone

Contact Person

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Extn :2431

Telephone

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	\$39369965
Ending Unassigned Fund Balance	\$1198028
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.04%

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
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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)

School District Name : Wyoming Area SD	County : Luzerne	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/26/21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

2021-2022 Final General Fund Budget

LEA : 118409203 Wyoming Area SD

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$97,944.00	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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
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
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,608,104</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,378,437
7000 Revenue from State Sources	16,507,790
8000 Revenue from Federal Sources	1,073,662
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$37,959,889</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,567,993</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,638,504
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	442,209
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
REVENUE FROM LOCAL SOURCES	\$20,378,437
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,098,718
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,630,110
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	707,625
7820 State Share of Retirement Contributions	3,192,096
REVENUE FROM STATE SOURCES	\$16,507,790
REVENUE FROM FEDERAL SOURCES	
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	43,330
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,073,662
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,959,889

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: \$15,638,540

\$15,638,540

Amount of Tax Relief for Homestead Exclusions: \$467,146

\$467,146

Total Approx. Tax Revenue: \$16,105,686

\$16,105,686

Approx. Tax Levy for Tax Rate Calculation: \$17,795,168

\$17,795,168

	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	\$17,026,696	\$768,472	\$17,795,168
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate			
(k / d * 1000)	17.5554	84.8529	
III.			
m. Tax Levy Generated by Mills	\$17,026,656	\$768,472	\$17,795,128
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,327,982
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,638,504
(n * Est. Pct. Collection)			

AUN: 118409203 Wyoming Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$15,638,540
\$467,146
\$16,105,686
\$17,795,168

Section 672.1 Method Choice: (a)(1)

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,337.96	\$1,104.38	
Number of Homestead/Farmstead Properties	4772	213	4985
Median Assessed Value of Homestead Properties			\$110,300

Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$15,638,540
\$467,146
\$16,105,686
\$17,795,168

Section 672.1 Method Choice: (a)(1)

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
Amount of Tax Relief from State/Local Sources				\$467,146

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Luzerne	969,881,400	17.5554	17,026,656			90.25000%	
Wyoming	9,056,515	84.8529	768,472			90.25000%	
Totals:	978,937,915		17,795,128	- 467,146 =	17,327,982 X	90.25000% =	15,638,504

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000	35,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	27,000	27,000
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			62,000	62,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,130,000	2,130,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	198,600	198,600
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			2,328,600	2,328,600
Total Act 511, Current Taxes				2,390,600
Act 511 Tax Limit -->		903,353,126 X	12	10,840,238
		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>									
	Luzerne	17.5554	17.5554	0.00%	Yes	4.1%				
	Wyoming	85.5097	84.8529	-0.75%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,921,193
1200 Special Programs - Elementary / Secondary	6,836,601
1300 Vocational Education	1,007,123
1400 Other Instructional Programs - Elementary / Secondary	1,037,375
Total Instruction	\$25,802,292
2000 Support Services	
2100 Support Services - Students	1,027,760
2200 Support Services - Instructional Staff	513,812
2300 Support Services - Administration	2,198,922
2400 Support Services - Pupil Health	641,430
2500 Support Services - Business	368,325
2600 Operation and Maintenance of Plant Services	3,483,420
2700 Student Transportation Services	2,543,614
2800 Support Services - Central	238,376
2900 Other Support Services	46,000
Total Support Services	\$11,061,659
3000 Operation of Non-Instructional Services	
3200 Student Activities	575,580
3300 Community Services	120,523
Total Operation of Non-Instructional Services	\$696,103
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	206,579
5200 Interfund Transfers - Out	1,570,832
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$1,802,411
Total Estimated Expenditures and Other Financing Uses	\$39,369,965

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,885,543
200 Personnel Services - Employee Benefits	6,031,728
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,494,100
600 Supplies	385,622
700 Property	14,200
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$16,921,193
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,693,217
200 Personnel Services - Employee Benefits	1,690,094
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
Total Special Programs - Elementary / Secondary	\$6,836,601
1300 Vocational Education	
100 Personnel Services - Salaries	182,580
200 Personnel Services - Employee Benefits	126,407
500 Other Purchased Services	678,336
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$1,007,123
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	378,429
200 Personnel Services - Employee Benefits	230,675
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
Total Other Instructional Programs - Elementary / Secondary	\$1,037,375
Total Instruction	\$25,802,292
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	566,222
200 Personnel Services - Employee Benefits	424,438
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	1,900
600 Supplies	5,200

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Students	\$1,027,760
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	192,468
200 Personnel Services - Employee Benefits	135,640
300 Purchased Professional and Technical Services	43,983
400 Purchased Property Services	22,000
500 Other Purchased Services	78,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$513,812
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,062,121
200 Personnel Services - Employee Benefits	778,621
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	34,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	102,750
Total Support Services - Administration	\$2,198,922
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	224,655
200 Personnel Services - Employee Benefits	144,925
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
Total Support Services - Pupil Health	\$641,430
2500 Support Services - Business	
100 Personnel Services - Salaries	87,777
200 Personnel Services - Employee Benefits	97,944
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
Total Support Services - Business	\$368,325
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,360,029
200 Personnel Services - Employee Benefits	851,927

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	81,000
400 Purchased Property Services	442,168
500 Other Purchased Services	249,196
600 Supplies	454,600
700 Property	44,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$3,483,420
2700 Student Transportation Services	
100 Personnel Services - Salaries	70,066
200 Personnel Services - Employee Benefits	61,729
500 Other Purchased Services	2,410,819
800 Other Objects	1,000
Total Student Transportation Services	\$2,543,614
2800 Support Services - Central	
100 Personnel Services - Salaries	91,299
200 Personnel Services - Employee Benefits	70,077
300 Purchased Professional and Technical Services	77,000
Total Support Services - Central	\$238,376
2900 Other Support Services	
500 Other Purchased Services	46,000
Total Other Support Services	\$46,000
Total Support Services	\$11,061,659
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	227,000
200 Personnel Services - Employee Benefits	98,209
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	38,000
500 Other Purchased Services	108,721
600 Supplies	97,450
700 Property	2,500
800 Other Objects	2,500
Total Student Activities	\$575,580
3300 Community Services	
100 Personnel Services - Salaries	74,000
200 Personnel Services - Employee Benefits	6,023
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	30,000
Total Community Services	\$120,523
Total Operation of Non-Instructional Services	\$696,103
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	22,723
900 Other Uses of Funds	183,856
Total Debt Service / Other Expenditures and Financing Uses	\$206,579
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,570,832
Total Interfund Transfers - Out	\$1,570,832
5900 Budgetary Reserve	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$1,802,411
TOTAL EXPENDITURES	\$39,369,965

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		
Total Cash and Short-Term Investments	\$6,230,000	\$5,205,000

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
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		
Total General Fund	\$22,771,000	\$22,025,000
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		

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

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$22,771,000	\$22,025,000

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		
Total Short-Term Payables	\$1,000,000	\$950,000
TOTAL INDEBTEDNESS	\$23,771,000	\$22,975,000

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	1,198,028
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,198,028
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,238,528