FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2021

President of the Board - Original Signature Required | Date

Secretary of the Board - Original Signature Required | Date

Chief School Administrator - Original Signature Required | Date

Tom Telesz
Contact Person

(570)826-7111 Extn :1138
Telephone Extension

ttelesz@wbasd.l12.pa.us
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Wilkes-Barre Area SD	Luzerne	118408852

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 [x]

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

Total Budgeted Expenditures	$146210400
Ending Unassigned Fund Balance	$7400000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.06%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Wilkes-Barre Area SD	Luzerne	118408852

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
Joseph A. Caffrey	5/25/2021

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

Val Number	Description	Justification
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$36,300.00 Function 2700, Object 200: \$53,300.00	
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.	Funds on hand to afford the district stability in uncertain economic times.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	124,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,400,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$7,400,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	65,760,080	
7000 Revenue from State Sources	53,971,420	
8000 Revenue from Federal Sources	26,478,900	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$146,210,400**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$153,610,400**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,784,083
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	325,000
6150 Current Act 511 Taxes - Proportional Assessments	7,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,400,000
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,050,000
6910 Rentals	80,000
6940 Tuition from Patrons	240,000
6990 Refunds and Other Miscellaneous Revenue	25,997
REVENUE FROM LOCAL SOURCES	**$65,760,080**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	30,362,285
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	4,988,800
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	240,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,950,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	145,000
7340 State Property Tax Reduction Allocation	2,887,539
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	1,157,796
7810 State Share of Social Security and Medicare Taxes	1,850,000
7820 State Share of Retirement Contributions	9,800,000
REVENUE FROM STATE SOURCES	**$53,971,420**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,100,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	450,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	110,000
8517 NCLB, Title IV - 21St Century Schools	300,000
8742 Governor's Emergency Education Relief Fund (GEER)	100,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	9,400,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	11,868,900
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	**$26,478,900**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**146,210,400**

Act 1 Index (current): 4.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$50,784,083**
Amount of Tax Relief for Homestead Exclusions	**$2,887,539**
Total Approx. Tax Revenue:	**$53,671,622**
Approx. Tax Levy for Tax Rate Calculation:	**$60,109,041**

		Luzerne	Total
	2020-21 Data		
	a. Assessed Value	$3,276,518,200	$3,276,518,200
	b. Real Estate Mills	18.4332	
I.	**2021-22 Data**		
	c. 2019 STEB Market Value	$2,882,610,169	$2,882,610,169
	d. Assessed Value	$3,260,911,900	$3,260,911,900
	e. Assessed Value of New Constr/ Renov	$0	$0
	2020-21 Calculations		
	f. 2020-21 Tax Levy	$60,396,715	$60,396,715
	(a * b)		
	2021-22 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2020-21 Tax Levy	$60,396,715	$60,396,715
	(f Total * g)		
	i. Base Mills Subject to Index	18.4332	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	88.75000%	88.75000%
	k. Tax Levy Needed	$60,109,041	$60,109,041
	(Approx. Tax Levy * g)		
	l. 2021-22 Real Estate Tax Rate	**18.4332**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$60,109,041	$60,109,041
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$57,221,502
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$50,784,083
	(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

	Calculation Method:	**Rate**	
	Approx. Tax Revenue from RE Taxes:	**$50,784,083**	
	Amount of Tax Relief for Homestead Exclusions	**$2,887,539**	
	Total Approx. Tax Revenue:	**$53,671,622**	
	Approx. Tax Levy for Tax Rate Calculation:	**$60,109,041**	
		Luzerne	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index	19.2258	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$62,693,640	$62,693,640
	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$13,655.26	
	Number of Homestead/Farmstead Properties	11472	11472
	Median Assessed Value of Homestead Properties		$74,700

Act 1 Index (current): 4.3%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$50,784,083**	
Amount of Tax Relief for Homestead Exclusions	**$2,887,539**	
Total Approx. Tax Revenue:	**$53,671,622**	
Approx. Tax Levy for Tax Rate Calculation:	**$60,109,041**	
	Luzerne	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,887,539	Lowering RE Tax Rate	$0	$2,887,539
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,887,539**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Luzerne	3,260,911,900	18.4332	60,109,041						88.75000%		
Totals:	**3,260,911,900**		**60,109,041**	-	2,887,539	=	57,221,502	X	88.75000%	=	50,784,083

Code		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$10.00	$0.00	125,000	125,000
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	200,000	200,000
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			**325,000**	**325,000**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	4,900,000	4,900,000
6152	Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	600,000	600,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	1.5000	0.0000	1,000,000	1,000,000
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0015	0.0000	1,000,000	1,000,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0
	Total Current Act 511 Taxes– Proportional Assessments			**7,500,000**	**7,500,000**
	Total Act 511, Current Taxes				**7,825,000**
		Act 511 Tax Limit -->	**2,882,610,169 X**	**12**	**34,591,322**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2020-21 (Rebalanced)	Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2020-21 (Rebalanced)	Additional Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Luzerne	18.4332	18.4332	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679					4.3%				
	Current Act 511 Taxes– Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	4.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.3%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	4.3%				
6144	Current Act 511 Trailer Taxes					4.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.3%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes					4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.3%				
6154	Current Act 511 Amusement Taxes					4.3%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.3%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	4.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	71,481,500
1200 Special Programs - Elementary / Secondary	25,864,800
1300 Vocational Education	3,743,800
1400 Other Instructional Programs - Elementary / Secondary	1,903,100
1500 Nonpublic School Programs	30,000
Total Instruction	**$103,023,200**
2000 Support Services	
2100 Support Services - Students	3,512,100
2200 Support Services - Instructional Staff	2,841,800
2300 Support Services - Administration	5,117,700
2400 Support Services - Pupil Health	2,194,300
2500 Support Services - Business	1,200,100
2600 Operation and Maintenance of Plant Services	10,340,900
2700 Student Transportation Services	5,607,600
2800 Support Services - Central	608,400
2900 Other Support Services	120,000
Total Support Services	**$31,542,900**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,310,900
3300 Community Services	421,500
Total Operation of Non-Instructional Services	**$1,732,400**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	418,600
5200 Interfund Transfers - Out	9,493,300
Total Other Expenditures and Financing Uses	**$9,911,900**
Total Estimated Expenditures and Other Financing Uses	**$146,210,400**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,842,400
200 Personnel Services - Employee Benefits	19,835,600
300 Purchased Professional and Technical Services	763,700
400 Purchased Property Services	762,000
500 Other Purchased Services	8,156,400
600 Supplies	15,119,300
800 Other Objects	2,100
Total Regular Programs - Elementary / Secondary	**$71,481,500**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,779,500
200 Personnel Services - Employee Benefits	6,485,500
300 Purchased Professional and Technical Services	2,498,500
500 Other Purchased Services	8,944,300
600 Supplies	157,000
Total Special Programs - Elementary / Secondary	**$25,864,800**
1300 Vocational Education	
100 Personnel Services - Salaries	314,900
200 Personnel Services - Employee Benefits	203,900
500 Other Purchased Services	3,225,000
Total Vocational Education	**$3,743,800**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	118,600
200 Personnel Services - Employee Benefits	62,000
300 Purchased Professional and Technical Services	690,000
500 Other Purchased Services	1,030,000
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	**$1,903,100**
1500 Nonpublic School Programs	
500 Other Purchased Services	30,000
Total Nonpublic School Programs	**$30,000**
Total Instruction	**$103,023,200**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,839,200
200 Personnel Services - Employee Benefits	1,415,900
300 Purchased Professional and Technical Services	235,000
500 Other Purchased Services	4,000
600 Supplies	18,000
Total Support Services - Students	**$3,512,100**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,594,200

Description	Amount
200 Personnel Services - Employee Benefits	1,031,900
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	4,700
600 Supplies	150,000
Total Support Services - Instructional Staff	**$2,841,800**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,352,200
200 Personnel Services - Employee Benefits	2,004,900
300 Purchased Professional and Technical Services	640,900
500 Other Purchased Services	79,300
600 Supplies	19,000
800 Other Objects	21,400
Total Support Services - Administration	**$5,117,700**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	894,100
200 Personnel Services - Employee Benefits	652,200
300 Purchased Professional and Technical Services	611,000
400 Purchased Property Services	1,000
600 Supplies	36,000
Total Support Services - Pupil Health	**$2,194,300**
2500 Support Services - Business	
100 Personnel Services - Salaries	580,200
200 Personnel Services - Employee Benefits	464,400
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	30,000
600 Supplies	10,000
800 Other Objects	40,500
Total Support Services - Business	**$1,200,100**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,228,300
200 Personnel Services - Employee Benefits	2,799,700
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	1,761,300
500 Other Purchased Services	491,300
600 Supplies	1,932,900
700 Property	100,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	**$10,340,900**
2700 Student Transportation Services	
100 Personnel Services - Salaries	36,300
200 Personnel Services - Employee Benefits	53,300
500 Other Purchased Services	5,368,000
600 Supplies	150,000
Total Student Transportation Services	**$5,607,600**

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	330,600
200 Personnel Services - Employee Benefits	232,900
300 Purchased Professional and Technical Services	33,500
500 Other Purchased Services	2,500
600 Supplies	8,500
800 Other Objects	400
Total Support Services - Central	**$608,400**
2900 Other Support Services	
500 Other Purchased Services	120,000
Total Other Support Services	**$120,000**
Total Support Services	**$31,542,900**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	373,800
200 Personnel Services - Employee Benefits	323,000
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	51,600
500 Other Purchased Services	252,500
600 Supplies	95,000
800 Other Objects	22,000
Total Student Activities	**$1,310,900**
3300 Community Services	
100 Personnel Services - Salaries	330,400
200 Personnel Services - Employee Benefits	28,400
600 Supplies	55,700
800 Other Objects	7,000
Total Community Services	**$421,500**
Total Operation of Non-Instructional Services	**$1,732,400**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	418,600
Total Debt Service / Other Expenditures and Financing Uses	**$418,600**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	9,493,300
Total Interfund Transfers - Out	**$9,493,300**
Total Other Expenditures and Financing Uses	**$9,911,900**
TOTAL EXPENDITURES	**$146,210,400**

Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	25,000,000	21,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	8,000,000	8,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	40,000,000	7,500,000
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	2,800,000	2,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	450,000	450,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$76,560,000**	**$39,460,000**

Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$76,560,000**	**$39,460,000**

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	160,785,000	158,295,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,750,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	48,000,000	49,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$210,535,000**	**$209,045,000**
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	**$210,535,000**	**$209,045,000**

Short-Term Payables	06/30/2021 Estimate	06/30/2022 Projection
General Fund	19,000,000	19,000,000
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		
Other Capital Projects Fund	3,750,000	200,000
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	**$22,750,000**	**$19,200,000**
TOTAL INDEBTEDNESS	**$233,285,000**	**$228,245,000**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	128,150	25,250
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$128,150**	**$25,250**
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$128,150**	**$25,250**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	85,000	17,500
200 Personnel Services - Employee Benefits	41,900	7,500
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	1,250	250
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	**$128,150**	**$25,250**
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	**$128,150**	**$25,250**
TOTAL EXPENDITURES	**$128,150**	**$25,250**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
Total Revenue from State Sources	**$15,750**	**$4,900**
TOTAL REVENUES	**$15,750**	**$4,900**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	3,000	1,000
7820 State Share of Retirement Contributions	12,750	3,900
Total Revenue from State Sources	**$15,750**	**$4,900**
TOTAL REVENUES	**$15,750**	**$4,900**

Account Description	Amounts
0810 Nonspendable Fund Balance	124,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,400,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$7,400,000**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$7,524,000**