

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

6/14/2021



Date

6/14/2021

Chief School Administrator - Original Signature Required

Date

6/14/2021

MARK BOYER

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyomissing Area SD	COUNTY : Berks	AUN : 114069353
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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	\$40750730
Ending Unassigned Fund Balance	\$2584645
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.34%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes   
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/14/2021
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DUE DATE: AUGUST 15, 2021

**FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

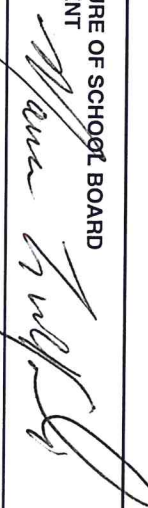
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyomissing Area SD	County : Berks	AUN Number : 114069353
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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 6/14/2021
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserves are set up for additional special education costs, long-term teacher substitute needs if enrollment increase and expenditures related to COVID-19
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.	Unassigned fund balance is set aside by the Board of Directors as the remaining fund balance that is not committed or assigned. This fund balance is set aside for future use to be spent on one time expenditures or to be moved to capital reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is set aside by the Board of Directors for various one time purchases and to help supplement the cost increase for PSERS rate chages. One time purchases include curriculum needs and fixed asset purchases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund set aside by the Board of Directors for budget deficits.

<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	8,664
0820 Restricted Fund Balance	140,010
0830 Committed Fund Balance	5,444,682
0840 Assigned Fund Balance	732,872
0850 Unassigned Fund Balance	2,863,692
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,041,246</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	30,681,196
7000 Revenue from State Sources	7,433,800
8000 Revenue from Federal Sources	2,388,644
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$40,503,640</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$49,544,886</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	26,082,536
6112 Interim Real Estate Taxes	24,075
6113 Public Utility Realty Taxes	26,890
6114 Payments in Lieu of Current Taxes - State / Local	408,500
6120 Current Per Capita Taxes, Section 679	27,900
6140 Current Act 511 Taxes - Flat Rate Assessments	90,865
6150 Current Act 511 Taxes - Proportional Assessments	3,263,430
6400 Delinquencies on Taxes Levied / Assessed by the LEA	289,642
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	25,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	284,508
6990 Refunds and Other Miscellaneous Revenue	92,000

**REVENUE FROM LOCAL SOURCES \$30,681,196**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	1,846,108
7112 Basic Education Funding-Social Security	656,089
7160 Tuition for Orphans Subsidy	21,829
7271 Special Education funds for School-Aged Pupils	894,637
7311 Pupil Transportation Subsidy	264,238
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,340
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	19,519
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,500
7340 State Property Tax Reduction Allocation	489,399
7505 Ready to Learn Block Grant	139,739
7820 State Share of Retirement Contributions	3,033,402

**REVENUE FROM STATE SOURCES \$7,433,800**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	287,145
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	51,359
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,099
8517 NCLB, Title IV - 21st Century Schools	19,941
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	763,915
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,097,038
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	154,147

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,388,644</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>40,503,640</b>
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,082,536
Amount of Tax Relief for Homestead Exclusions	<del>\$489,399</del>
Total Approx. Tax Revenue:	\$26,571,935
Approx. Tax Levy for Tax Rate Calculation:	\$27,378,611

Berks

Total

2020-21 Data		
a. Assessed Value	\$844,554,400	\$844,554,400
b. Real Estate Mills	31.9060	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$1,027,298,170	\$1,027,298,170
d. Assessed Value	\$841,277,250	\$841,277,250
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$26,946,353	\$26,946,353
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$26,946,353	\$26,946,353
(f Total * g)		
i. Base Mills Subject to Index	31.9060	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$27,378,611	\$27,378,611
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>32.5441</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,378,611	\$27,378,611
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,889,212
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,082,536
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,082,536
Amount of Tax Relief for Homestead Exclusions	<u>\$489,399</u>
Total Approx. Tax Revenue:	\$26,571,935
Approx. Tax Levy for Tax Rate Calculation:	\$27,378,611

Berks

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	32.8631	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,646,978	\$27,646,978
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$5,876.00	
Number of Homestead/Farmstead Properties	2559	2559
Median Assessed Value of Homestead Properties		\$128,000

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Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$26,082,536</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$489,399</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$26,571,935</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$27,378,611</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$489,399	Lowering RE Tax Rate	\$0	\$489,399
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$489,399</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>
Berks	841,277,250	32.5441	27,378,611			97.00000%	
<b>Totals:</b>	<b>841,277,250</b>		<b>27,378,611</b>	489,399 =	26,889,212 X	97.00000% =	26,082,536

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,900
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	27,900
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	62,965
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

**Total Current Act 511 Taxes-- Flat Rate Assessments 90,865 90,865**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,443,951	2,443,951
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	386,219	386,219
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	433,260	433,260
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 3,263,430 3,263,430**

**Total Act 511, Current Taxes 3,354,295**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,027,298,170 X</b>	<b>12</b>	<b>12,327,578</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Berks	31.9060	32.5441	2.00%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,748,356
1200 Special Programs - Elementary / Secondary	6,274,208
1300 Vocational Education	520,720
1400 Other Instructional Programs - Elementary / Secondary	32,538
<b>Total Instruction</b>	<b>\$23,575,822</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,486,977
2200 Support Services - Instructional Staff	856,234
2300 Support Services - Administration	2,558,843
2400 Support Services - Pupil Health	566,464
2500 Support Services - Business	722,792
2600 Operation and Maintenance of Plant Services	2,752,372
2700 Student Transportation Services	1,035,141
2800 Support Services - Central	1,127,229
2900 Other Support Services	26,900
<b>Total Support Services</b>	<b>\$11,132,952</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,087,328
3300 Community Services	62,684
3400 Scholarships and Awards	700
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,150,712</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,871,964
5900 Budgetary Reserve	1,019,280
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,891,244</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$40,750,730</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	9,569,170
200 Personnel Services - Employee Benefits	5,991,594
300 Purchased Professional and Technical Services	303,261
400 Purchased Property Services	2,640
500 Other Purchased Services	489,956
600 Supplies	387,115
700 Property	1,000
800 Other Objects	3,620
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,748,356</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,822,774
200 Personnel Services - Employee Benefits	2,255,179
300 Purchased Professional and Technical Services	333,350
500 Other Purchased Services	833,605
600 Supplies	29,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,274,208</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	520,720
<b>Total Vocational Education</b>	<b>\$520,720</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,525
200 Personnel Services - Employee Benefits	7,013
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	5,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$32,538</b>
<b>Total Instruction</b>	<b>\$23,575,822</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	864,053
200 Personnel Services - Employee Benefits	507,161
300 Purchased Professional and Technical Services	48,000
500 Other Purchased Services	680
600 Supplies	66,678
800 Other Objects	405
<b>Total Support Services - Students</b>	<b>\$1,486,977</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	410,720
200 Personnel Services - Employee Benefits	333,964
300 Purchased Professional and Technical Services	55,595
400 Purchased Property Services	3,500
500 Other Purchased Services	1,800
600 Supplies	50,655

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$856,234</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,271,728
200 Personnel Services - Employee Benefits	814,524
300 Purchased Professional and Technical Services	223,886
400 Purchased Property Services	63,975
500 Other Purchased Services	37,510
600 Supplies	24,570
800 Other Objects	122,650
<b>Total Support Services - Administration</b>	<b>\$2,558,843</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	294,613
200 Personnel Services - Employee Benefits	188,402
300 Purchased Professional and Technical Services	78,650
600 Supplies	4,519
800 Other Objects	280
<b>Total Support Services - Pupil Health</b>	<b>\$566,464</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	385,131
200 Personnel Services - Employee Benefits	248,467
300 Purchased Professional and Technical Services	15,200
400 Purchased Property Services	19,100
500 Other Purchased Services	3,650
600 Supplies	35,885
800 Other Objects	15,359
<b>Total Support Services - Business</b>	<b>\$722,792</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	929,080
200 Personnel Services - Employee Benefits	706,330
300 Purchased Professional and Technical Services	125,805
400 Purchased Property Services	595,956
500 Other Purchased Services	93,665
600 Supplies	300,836
800 Other Objects	700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,752,372</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	1,900
500 Other Purchased Services	1,006,791
600 Supplies	26,200
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$1,035,141</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	385,204
200 Personnel Services - Employee Benefits	265,694

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	22,800
500 Other Purchased Services	149,746
600 Supplies	227,626
700 Property	75,000
800 Other Objects	1,159
<b>Total Support Services - Central</b>	<b>\$1,127,229</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	26,900
<b>Total Other Support Services</b>	<b>\$26,900</b>
<b>Total Support Services</b>	<b>\$11,132,952</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	513,409
200 Personnel Services - Employee Benefits	267,010
300 Purchased Professional and Technical Services	72,960
400 Purchased Property Services	13,890
500 Other Purchased Services	101,931
600 Supplies	93,865
700 Property	2,410
800 Other Objects	21,853
<b>Total Student Activities</b>	<b>\$1,087,328</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	56,234
200 Personnel Services - Employee Benefits	6,450
<b>Total Community Services</b>	<b>\$62,684</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	700
<b>Total Scholarships and Awards</b>	<b>\$700</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,150,712</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	625,217
900 Other Uses of Funds	3,246,747
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,871,964</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,019,280
<b>Total Budgetary Reserve</b>	<b>\$1,019,280</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,891,244</b>
<b>TOTAL EXPENDITURES</b>	<b>\$40,750,730</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	9,606,502	8,237,026
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	14,462,722	16,462,727
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	665,163	465,163
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	55,885	53,700
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	77,017	77,017
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$24,867,289</b>	<b>\$25,295,633</b>

**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

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,867,289</b>	<b>\$25,295,633</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	48,829,967	60,372,151
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	374,211	201,051
0540 Accumulated Compensated Absences	535,089	535,089
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$49,739,267</b>	<b>\$61,108,291</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
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**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>\$49,739,267</b>	<b>\$61,108,291</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$49,739,267</b>	<b>\$61,108,291</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	8,664
0820 Restricted Fund Balance	140,010
0830 Committed Fund Balance	5,840,035
0840 Assigned Fund Balance	369,476
0850 Unassigned Fund Balance	2,584,645
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,794,156</b>
<b>5900 Budgetary Reserve</b>	<b>1,019,280</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,962,110</b>