

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

MARK BOYER

(610)374-0739

Extn :1105

Contact Person

Telephone

Extension

mboyer@wyoarea.org

Email Address

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	\$40716730
Ending Unassigned Fund Balance	\$2592400
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.36%

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 : 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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
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
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,041,246</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,677,692
7000 Revenue from State Sources	7,433,800
8000 Revenue from Federal Sources	2,365,903
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$40,477,395</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$49,518,641</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	26,079,032
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 \$30,677,692

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	265,330
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,931
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,099
8517 NCLB, Title IV - 21st Century Schools	20,443
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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REVENUE FROM FEDERAL SOURCES	\$2,365,903
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,477,395
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,079,032
Amount of Tax Relief for Homestead Exclusions	<u>\$489,399</u>
Total Approx. Tax Revenue:	\$26,568,431
Approx. Tax Levy for Tax Rate Calculation:	\$27,374,999

Berks

Total

2020-21 Data		
a. Assessed Value	\$844,554,400	\$844,554,400
b. Real Estate Mills	31.9060	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,027,298,170	\$1,027,298,170
d. Assessed Value	\$841,166,250	\$841,166,250
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$26,946,353	\$26,946,353
(a * b)		
2021-22 Calculations		
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		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$27,374,999	\$27,374,999
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	32.5441	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,374,999	\$27,374,999
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,885,600
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,079,032
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,079,032	
Amount of Tax Relief for Homestead Exclusions	<u>\$489,399</u>	
Total Approx. Tax Revenue:	\$26,568,431	
Approx. Tax Levy for Tax Rate Calculation:	\$27,374,999	
	Berks	Total

Index Maximums		
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)	\$27,643,331	\$27,643,331
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

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

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,079,032
Amount of Tax Relief for Homestead Exclusions	<u>\$489,399</u>
Total Approx. Tax Revenue:	\$26,568,431
Approx. Tax Levy for Tax Rate Calculation:	\$27,374,999

Berks	Total
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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
Amount of Tax Relief from State/Local Sources				\$489,399

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	841,166,250	32.5441	27,374,999			97.00000%	
Totals:	841,166,250		27,374,999	489,399	26,885,600	97.00000%	26,079,032

	<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

Act 511 Tax Limit -->	1,027,298,170	12	12,327,578
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
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>
1000 Instruction	
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
Total Instruction	\$23,575,822
2000 Support Services	
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
Total Support Services	\$11,132,952
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,053,328
3300 Community Services	62,684
3400 Scholarships and Awards	700
Total Operation of Non-Instructional Services	\$1,116,712
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,871,964
5900 Budgetary Reserve	1,019,280
Total Other Expenditures and Financing Uses	\$4,891,244
Total Estimated Expenditures and Other Financing Uses	\$40,716,730

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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
Total Regular Programs - Elementary / Secondary	\$16,748,356
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$6,274,208
1300 <u>Vocational Education</u>	
500 Other Purchased Services	520,720
Total Vocational Education	\$520,720
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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
Total Other Instructional Programs - Elementary / Secondary	\$32,538
Total Instruction	\$23,575,822
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$1,486,977
2200 <u>Support Services - Instructional Staff</u>	
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

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$856,234
2300 <u>Support Services - Administration</u>	
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
Total Support Services - Administration	\$2,558,843
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$566,464
2500 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$722,792
2600 <u>Operation and Maintenance of Plant Services</u>	
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
Total Operation and Maintenance of Plant Services	\$2,752,372
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	1,900
500 Other Purchased Services	1,006,791
600 Supplies	26,200
800 Other Objects	250
Total Student Transportation Services	\$1,035,141
2800 <u>Support Services - Central</u>	
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
Total Support Services - Central	\$1,127,229
2900 <u>Other Support Services</u>	
500 Other Purchased Services	26,900
Total Other Support Services	\$26,900
Total Support Services	\$11,132,952
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
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	59,865
700 Property	2,410
800 Other Objects	21,853
Total Student Activities	\$1,053,328
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	56,234
200 Personnel Services - Employee Benefits	6,450
Total Community Services	\$62,684
3400 <u>Scholarships and Awards</u>	
800 Other Objects	700
Total Scholarships and Awards	\$700
Total Operation of Non-Instructional Services	\$1,116,712
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	625,217
900 Other Uses of Funds	3,246,747
Total Debt Service / Other Expenditures and Financing Uses	\$3,871,964
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,019,280
Total Budgetary Reserve	\$1,019,280
Total Other Expenditures and Financing Uses	\$4,891,244
TOTAL EXPENDITURES	\$40,716,730

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		

Total Cash and Short-Term Investments	\$24,867,289	\$25,295,633
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$24,867,289	\$25,295,633
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

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		

Total General Fund	\$49,739,267	\$61,108,291
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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		
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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		
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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		
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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	\$49,739,267	\$61,108,291

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

TOTAL INDEBTEDNESS	\$49,739,267	\$61,108,291
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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	2,592,400
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,801,911
5900 Budgetary Reserve	1,019,280
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,969,865