

PROPOSED VERSION

# PRELIMINARY 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

Christine Schlosman

(610)670-0180

Extn :1112

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

schchr@wilsonsd.org

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

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$1,104,079.00 Approved Referendum Exception Amt: \$0.00	The District will apply for referendum exceptions to balance the budget.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve of \$1MM is provided for unknown operating contingencies.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The estimated Ending Unassigned Fund Balance represents amounts available for any purpose within the General Fund. School Board Policy #620 states that this balance shall not be less than 3% of the following year's projected budgeted expenditures.
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 represents funds that are committed by School Board action for PSERS contribution rate increased expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents the subsequent year's projected budgeted loss not covered by committed fund balance.

<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	51,561
0820 Restricted Fund Balance	94,101
0830 Committed Fund Balance	8,970,427
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	6,861,850
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$16,832,277</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	82,441,701
7000 Revenue from State Sources	26,652,521
8000 Revenue from Federal Sources	3,719,778
9000 Other Financing Sources	186,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$113,000,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$129,832,277</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	69,941,842
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	68,000
6114 Payments in Lieu of Current Taxes - State / Local	1,015
6120 Current Per Capita Taxes, Section 679	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	228,000
6150 Current Act 511 Taxes - Proportional Assessments	8,701,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	743,166
6500 Earnings on Investments	227,702
6700 Revenues from LEA Activities	231,635
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,039,800
6910 Rentals	123,000
6920 Contributions and Donations from Private Sources	37,500
6940 Tuition from Patrons	468,200
6960 Services Provided Other Local Governmental Units / LEAs	85,000
6980 Revenue from Community Services Activities	64,000
6990 Refunds and Other Miscellaneous Revenue	161,841

**REVENUE FROM LOCAL SOURCES \$82,441,701**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,682,737
7112 Basic Education Funding-Social Security	2,070,951
7160 Tuition for Orphans Subsidy	83,000
7271 Special Education funds for School-Aged Pupils	2,625,760
7311 Pupil Transportation Subsidy	922,228
7312 Nonpublic and Charter School Pupil Transportation Subsidy	92,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	599,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	118,000
7340 State Property Tax Reduction Allocation	1,388,247
7505 Ready to Learn Block Grant	579,495
7820 State Share of Retirement Contributions	9,490,318

**REVENUE FROM STATE SOURCES \$26,652,521**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	675,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	144,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,365
8517 NCLB, Title IV - 21st Century Schools	52,000
8749 Other CARES Act Funding	2,430,413
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,719,778</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	186,000
<b>OTHER FINANCING SOURCES</b>	<b>\$186,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>113,000,000</b>

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$69,941,842
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,319</u>
Total Approx. Tax Revenue:	\$71,330,161
Approx. Tax Levy for Tax Rate Calculation:	\$73,642,288

Berks

Total

<b>2020-21 Data</b>		
a. Assessed Value	\$2,635,965,100	\$2,635,965,100
b. Real Estate Mills	26.2600	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$3,654,372,999	\$3,654,372,999
d. Assessed Value	\$2,662,411,000	\$2,662,411,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$69,220,444	\$69,220,444
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$69,220,444	\$69,220,444
(f Total * g)		
i. Base Mills Subject to Index	26.2600	
(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	96.80000%	96.80000%
k. Tax Levy Needed	\$73,642,288	\$73,642,288
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>27.6600</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$73,642,288	\$73,642,288
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$72,253,969
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$69,941,842
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$69,941,842	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,319</u>	
Total Approx. Tax Revenue:	\$71,330,161	
Approx. Tax Levy for Tax Rate Calculation:	\$73,642,288	

Berks

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	27.2316	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4284	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$72,501,711	\$72,501,711
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,140,577	\$1,140,577
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,104,079	\$1,104,079

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**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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

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Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$69,941,842</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,388,319</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$71,330,161</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$73,642,288</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,388,247	Lowering RE Tax Rate	\$0	\$1,388,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$72			\$72
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,388,319</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	2,662,411,000	27.6600	73,642,288			96.80000%	
<b>Totals:</b>	<b>2,662,411,000</b>		<b>73,642,288</b>	- 1,388,319	= 72,253,969	X 96.80000%	= 69,941,842

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		120,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	120,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	108,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>228,000</b>
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	962,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	1,939,000
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>8,701,000</b>
<b>Total Act 511, Current Taxes</b>			<b>8,929,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,654,372,999 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>43,852,476</b>
			<b>(511 Limit)</b>

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	26.2600	27.6600	5.34%	No	3.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.7%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	49,508,517
1200 Special Programs - Elementary / Secondary	20,348,327
1300 Vocational Education	2,783,055
1400 Other Instructional Programs - Elementary / Secondary	425,025
1500 Nonpublic School Programs	11,959
<b>Total Instruction</b>	<b>\$73,076,883</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,382,995
2200 Support Services - Instructional Staff	5,816,971
2300 Support Services - Administration	6,529,661
2400 Support Services - Pupil Health	1,171,616
2500 Support Services - Business	1,264,171
2600 Operation and Maintenance of Plant Services	7,809,465
2700 Student Transportation Services	3,720,345
2800 Support Services - Central	821,459
2900 Other Support Services	212,099
<b>Total Support Services</b>	<b>\$31,728,782</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,581,088
3300 Community Services	151,247
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,732,335</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	12,362,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,362,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$120,900,000</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	28,679,814
200 Personnel Services - Employee Benefits	18,204,277
300 Purchased Professional and Technical Services	298,022
400 Purchased Property Services	231,651
500 Other Purchased Services	1,140,551
600 Supplies	891,747
700 Property	33,825
800 Other Objects	28,630
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$49,508,517</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,977,785
200 Personnel Services - Employee Benefits	5,826,880
300 Purchased Professional and Technical Services	972,000
400 Purchased Property Services	5,900
500 Other Purchased Services	3,340,662
600 Supplies	214,000
700 Property	10,500
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,348,327</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,099,709
200 Personnel Services - Employee Benefits	655,496
400 Purchased Property Services	3,000
500 Other Purchased Services	984,300
600 Supplies	40,550
<b>Total Vocational Education</b>	<b>\$2,783,055</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	86,309
200 Personnel Services - Employee Benefits	37,716
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	1,800
500 Other Purchased Services	295,500
600 Supplies	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$425,025</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	11,959
<b>Total Nonpublic School Programs</b>	<b>\$11,959</b>
<b>Total Instruction</b>	<b>\$73,076,883</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,473,532
200 Personnel Services - Employee Benefits	1,634,524

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	206,550
400 Purchased Property Services	3,133
500 Other Purchased Services	2,400
600 Supplies	53,096
800 Other Objects	9,760
<b>Total Support Services - Students</b>	<b>\$4,382,995</b>

<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,354,111
200 Personnel Services - Employee Benefits	1,740,980
300 Purchased Professional and Technical Services	130,332
400 Purchased Property Services	857,383
500 Other Purchased Services	127,555
600 Supplies	575,130
700 Property	18,000
800 Other Objects	13,480
<b>Total Support Services - Instructional Staff</b>	<b>\$5,816,971</b>

<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,361,657
200 Personnel Services - Employee Benefits	2,279,959
300 Purchased Professional and Technical Services	660,880
400 Purchased Property Services	4,750
500 Other Purchased Services	106,150
600 Supplies	69,665
700 Property	400
800 Other Objects	46,200
<b>Total Support Services - Administration</b>	<b>\$6,529,661</b>

<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	746,155
200 Personnel Services - Employee Benefits	402,461
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	1,800
600 Supplies	16,000
800 Other Objects	600
<b>Total Support Services - Pupil Health</b>	<b>\$1,171,616</b>

<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	705,114
200 Personnel Services - Employee Benefits	525,017
300 Purchased Professional and Technical Services	14,600
400 Purchased Property Services	3,960
500 Other Purchased Services	600
600 Supplies	7,380
800 Other Objects	7,500
<b>Total Support Services - Business</b>	<b>\$1,264,171</b>

<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,718,696

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,280,669
300 Purchased Professional and Technical Services	77,900
400 Purchased Property Services	686,645
500 Other Purchased Services	209,640
600 Supplies	1,770,235
700 Property	54,750
800 Other Objects	10,930
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,809,465</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,916,974
200 Personnel Services - Employee Benefits	976,345
300 Purchased Professional and Technical Services	76,058
400 Purchased Property Services	90,073
500 Other Purchased Services	258,370
600 Supplies	378,813
700 Property	17,000
800 Other Objects	6,712
<b>Total Student Transportation Services</b>	<b>\$3,720,345</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	247,218
200 Personnel Services - Employee Benefits	236,712
300 Purchased Professional and Technical Services	302,829
400 Purchased Property Services	5,425
500 Other Purchased Services	25,675
600 Supplies	350
800 Other Objects	3,250
<b>Total Support Services - Central</b>	<b>\$821,459</b>
<b>2900 Other Support Services</b>	
400 Purchased Property Services	6,000
500 Other Purchased Services	206,099
<b>Total Other Support Services</b>	<b>\$212,099</b>
<b>Total Support Services</b>	<b>\$31,728,782</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,431,334
200 Personnel Services - Employee Benefits	711,776
300 Purchased Professional and Technical Services	143,535
400 Purchased Property Services	33,500
500 Other Purchased Services	61,800
600 Supplies	149,555
800 Other Objects	49,588
<b>Total Student Activities</b>	<b>\$2,581,088</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	105,803

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	22,444
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	9,000
600 Supplies	11,000
<b>Total Community Services</b>	<b>\$151,247</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,732,335</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	12,362,000
<b>Total Interfund Transfers - Out</b>	<b>\$12,362,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,362,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$120,900,000</b>

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**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	21,900,000	15,000,000
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	6,970,000	4,694,000
Other Capital Projects Fund	2,890,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	50,000
Child Care Operations Fund	280,000	230,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	35,000	15,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$32,375,000</b>	<b>\$20,189,000</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		



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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>\$32,375,000</b>	<b>\$20,189,000</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	63,085,000	53,805,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,200,000	10,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$74,685,000</b>	<b>\$65,605,000</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		

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

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**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

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	174,000	177,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$174,000</b>	<b>\$177,000</b>

<b>Child Care Operations 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)	202,000	205,000
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>	<b>\$202,000</b>	<b>\$205,000</b>

<b>Other Enterprise 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 Enterprise Funds</b>		

<b>Internal Service 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 Internal Service Fund</b>		

<b>Private Purpose 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 Private Purpose Trust Fund</b>		

**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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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>\$75,061,000</b>	<b>\$65,987,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	17,100,000	17,200,000
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	25,000	25,000
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	155,000	155,000
Child Care Operations Fund	41,000	41,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$18,521,000</b>	<b>\$17,621,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$93,582,000</b>	<b>\$83,608,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	51,561
0820 Restricted Fund Balance	94,101
0830 Committed Fund Balance	2,070,427
0840 Assigned Fund Balance	5,029,573
0850 Unassigned Fund Balance	1,832,277
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,932,277</b>
<b>5900 Budgetary Reserve</b>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,077,939</b>