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

Contact Person

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Telephone **Extension**

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Email Address

Val Number	Description	Justification
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.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
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	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$16,832,277**
Estimated Revenues And Other Financing Sources		
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	
Total Estimated Revenues And Other Financing Sources		**$113,000,000**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$129,832,277**

	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

	Amount
REVENUE FROM FEDERAL SOURCES	
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
REVENUE FROM FEDERAL SOURCES	**$3,719,778**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	186,000
OTHER FINANCING SOURCES	**$186,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**113,000,000**

AUN: 114069103 Wilson SD

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	**$1,388,319**
Total Approx. Tax Revenue:	**$71,330,161**
Approx. Tax Levy for Tax Rate Calculation:	**$73,642,288**

		Berks	**Total**
I.	**2020-21 Data**		
	a. Assessed Value	$2,635,965,100	$2,635,965,100
	b. Real Estate Mills	26.2600	
	2021-22 Data		
	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
II.	**2020-21 Calculations**		
	f. 2020-21 Tax Levy (a * b)	$69,220,444	$69,220,444
	2021-22 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2020-21 Tax Levy (f Total * g)	$69,220,444	$69,220,444
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	26.2600	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.80000%	96.80000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$73,642,288	$73,642,288
	l. 2021-22 Real Estate Tax Rate (k / d * 1000)	**27.6600**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$73,642,288	$73,642,288
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$72,253,969
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$69,941,842

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	**$1,388,319**
Total Approx. Tax Revenue:	**$71,330,161**
Approx. Tax Levy for Tax Rate Calculation:	**$73,642,288**

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

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$0.00	
V.	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		$0

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	**$1,388,319**
Total Approx. Tax Revenue:	**$71,330,161**
Approx. Tax Levy for Tax Rate Calculation:	**$73,642,288**

	Berks		**Total**
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
Amount of Tax Relief from State/Local Sources			**$1,388,319**

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
Berks	2,662,411,000	27.6600	73,642,288						96.80000%		
Totals:	**2,662,411,000**		**73,642,288**	-	1,388,319	=	72,253,969	X	96.80000%	=	69,941,842

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			120,000
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	$5.00	$0.00	120,000	120,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	108,000	108,000
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			**228,000**	**228,000**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	5,800,000	5,800,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	962,000	962,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	1.5000	0.000	1,939,000	1,939,000
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			**8,701,000**	**8,701,000**
	Total Act 511, Current Taxes				**8,929,000**
		Act 511 Tax Limit	**-->**	**3,654,372,999 X**	**12**	**43,852,476**
				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									
	Berks	26.2600	27.6600	5.34%	No	3.7%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.7%				
	Current Act 511 Taxes– Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.7%				
	Current Act 511 Taxes– Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
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
Total Instruction	**$73,076,883**
2000 Support Services	
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
Total Support Services	**$31,728,782**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,581,088
3300 Community Services	151,247
Total Operation of Non-Instructional Services	**$2,732,335**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,462,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	**$12,462,000**
Total Estimated Expenditures and Other Financing Uses	**$120,000,000**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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
Total Regular Programs - Elementary / Secondary	**$49,508,517**
1200 Special Programs - Elementary / Secondary	
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
Total Special Programs - Elementary / Secondary	**$20,348,327**
1300 Vocational Education	
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
Total Vocational Education	**$2,783,055**
1400 Other Instructional Programs - Elementary / Secondary	
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
Total Other Instructional Programs - Elementary / Secondary	**$425,025**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	11,959
Total Nonpublic School Programs	**$11,959**
Total Instruction	**$73,076,883**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,473,532
200 Personnel Services - Employee Benefits	1,634,524

Description	Amount
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
Total Support Services - Students	**$4,382,995**
2200 Support Services - Instructional Staff	
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
Total Support Services - Instructional Staff	**$5,816,971**
2300 Support Services - Administration	
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
Total Support Services - Administration	**$6,529,661**
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	**$1,171,616**
2500 Support Services - Business	
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
Total Support Services - Business	**$1,264,171**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,718,696

Description	Amount
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
Total Operation and Maintenance of Plant Services	**$7,809,465**
2700 Student Transportation Services	
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
Total Student Transportation Services	**$3,720,345**
2800 Support Services - Central	
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
Total Support Services - Central	**$821,459**
2900 Other Support Services	
400 Purchased Property Services	6,000
500 Other Purchased Services	206,099
Total Other Support Services	**$212,099**
Total Support Services	**$31,728,782**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	**$2,581,088**
3300 Community Services	
100 Personnel Services - Salaries	105,803

Description	Amount
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
Total Community Services	**$151,247**
Total Operation of Non-Instructional Services	**$2,732,335**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,462,000
Total Interfund Transfers - Out	**$11,462,000**
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	**$1,000,000**
Total Other Expenditures and Financing Uses	**$12,462,000**
TOTAL EXPENDITURES	**$120,000,000**

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		
Total Cash and Short-Term Investments	**$32,375,000**	**$20,189,000**

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	**$32,375,000**	**$20,189,000**

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
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		
Total General Fund	**$74,685,000**	**$65,605,000**
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)	174,000	177,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	**$174,000**	**$177,000**
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)	202,000	205,000
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund	**$202,000**	**$205,000**
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	**$75,061,000**	**$65,987,000**

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		
Total Short-Term Payables	**$18,521,000**	**$17,621,000**
TOTAL INDEBTEDNESS	**$93,582,000**	**$83,608,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	51,561
0820 Restricted Fund Balance	94,101
0830 Committed Fund Balance	2,970,427
0840 Assigned Fund Balance	4,129,573
0850 Unassigned Fund Balance	2,732,277
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$9,832,277**
5900 Budgetary Reserve	**1,000,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$10,977,939**