

<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	12,070,427
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>\$19,932,277</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	82,747,000
7000 Revenue from State Sources	26,605,200
8000 Revenue from Federal Sources	5,454,800
9000 Other Financing Sources	93,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$114,900,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$134,832,277</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	70,043,947
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	74,000
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	9,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	771,000
6500 Earnings on Investments	135,000
6700 Revenues from LEA Activities	232,875
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,078,000
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	49,500
6940 Tuition from Patrons	394,250
6960 Services Provided Other Local Governmental Units / LEAs	80,000
6980 Revenue from Community Services Activities	67,000
6990 Refunds and Other Miscellaneous Revenue	152,413

**REVENUE FROM LOCAL SOURCES \$82,747,000**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,682,737
7112 Basic Education Funding-Social Security	2,063,383
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	593,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	118,000
7340 State Property Tax Reduction Allocation	1,384,690
7505 Ready to Learn Block Grant	579,495
7820 State Share of Retirement Contributions	9,460,122

**REVENUE FROM STATE SOURCES \$26,605,200**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	650,860
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	134,110

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	50,522
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,251,663
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,949,280
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 \$5,454,800**

**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers	93,000
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**OTHER FINANCING SOURCES \$93,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 114,900,000**

Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$70,043,947</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,384,762</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$71,428,709</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$73,708,274</b>

	Berks	Total
<hr/>		
<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	\$2,664,796,600	\$2,664,796,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
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<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%
<b>II. h. Rebalanced 2020-21 Tax Levy</b>	<b>\$69,220,444</b>	<b>\$69,220,444</b>
(f Total * g)		
i. Base Mills Subject to Index	26.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.84810%	96.84810%
k. Tax Levy Needed	\$73,708,274	\$73,708,274
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>27.6600</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$73,708,274</b>	<b>\$73,708,274</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$72,323,512
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$70,043,947
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$70,043,947
Amount of Tax Relief for Homestead Exclusions	<u>\$1,384,762</u>
Total Approx. Tax Revenue:	\$71,428,709
Approx. Tax Levy for Tax Rate Calculation:	\$73,708,274

Berks

Total

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Index Maximums		
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)	\$72,566,675	\$72,566,675
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,141,599	\$1,141,599
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,105,617	\$1,105,617

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,725.00	
Number of Homestead/Farmstead Properties	8746	8746
Median Assessed Value of Homestead Properties		\$121,000

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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>\$70,043,947</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,384,762</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$71,428,709</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$73,708,274</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,384,690	Lowering RE Tax Rate	\$0		\$1,384,690
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$72				\$72
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,384,762</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	2,664,796,600	27.6600	73,708,274			96.84810%	
<b>Totals:</b>	<b>2,664,796,600</b>		<b>73,708,274</b>	- 1,384,762	= 72,323,512	X 96.84810%	= 70,043,947

	<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%	6,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	2,000,000
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>9,000,000</b>
<b>Total Act 511, Current Taxes</b>			<b>9,228,000</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:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				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%				



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	49,113,888
1200 Special Programs - Elementary / Secondary	19,963,750
1300 Vocational Education	2,700,273
1400 Other Instructional Programs - Elementary / Secondary	397,474
1500 Nonpublic School Programs	17,893
<b>Total Instruction</b>	<b>\$72,193,278</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,595,933
2200 Support Services - Instructional Staff	6,029,962
2300 Support Services - Administration	6,349,583
2400 Support Services - Pupil Health	1,270,931
2500 Support Services - Business	1,355,783
2600 Operation and Maintenance of Plant Services	7,816,060
2700 Student Transportation Services	3,672,375
2800 Support Services - Central	799,891
2900 Other Support Services	210,900
<b>Total Support Services</b>	<b>\$32,101,418</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,648,685
3300 Community Services	194,619
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,843,304</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	11,462,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,462,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$119,600,000</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	28,577,908
200 Personnel Services - Employee Benefits	18,088,764
300 Purchased Professional and Technical Services	398,572
400 Purchased Property Services	226,951
500 Other Purchased Services	847,500
600 Supplies	908,393
700 Property	33,325
800 Other Objects	32,475
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$49,113,888</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,653,159
200 Personnel Services - Employee Benefits	5,645,221
300 Purchased Professional and Technical Services	1,032,600
400 Purchased Property Services	5,100
500 Other Purchased Services	3,426,170
600 Supplies	193,900
700 Property	7,000
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$19,963,750</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,039,056
200 Personnel Services - Employee Benefits	633,367
400 Purchased Property Services	3,000
500 Other Purchased Services	984,300
600 Supplies	40,550
<b>Total Vocational Education</b>	<b>\$2,700,273</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	87,527
200 Personnel Services - Employee Benefits	38,247
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,000
500 Other Purchased Services	255,700
600 Supplies	11,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$397,474</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	17,893
<b>Total Nonpublic School Programs</b>	<b>\$17,893</b>
<b>Total Instruction</b>	<b>\$72,193,278</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,587,247
200 Personnel Services - Employee Benefits	1,675,036

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	263,500
400 Purchased Property Services	3,100
500 Other Purchased Services	2,400
600 Supplies	55,650
800 Other Objects	9,000
<b>Total Support Services - Students</b>	<b>\$4,595,933</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,477,099
200 Personnel Services - Employee Benefits	1,896,764
300 Purchased Professional and Technical Services	109,208
400 Purchased Property Services	859,685
500 Other Purchased Services	115,050
600 Supplies	542,976
700 Property	16,000
800 Other Objects	13,180
<b>Total Support Services - Instructional Staff</b>	<b>\$6,029,962</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,272,199
200 Personnel Services - Employee Benefits	2,241,336
300 Purchased Professional and Technical Services	613,105
400 Purchased Property Services	4,350
500 Other Purchased Services	102,343
600 Supplies	73,100
700 Property	400
800 Other Objects	42,750
<b>Total Support Services - Administration</b>	<b>\$6,349,583</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	754,651
200 Personnel Services - Employee Benefits	403,215
300 Purchased Professional and Technical Services	95,765
400 Purchased Property Services	300
600 Supplies	16,000
800 Other Objects	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,270,931</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	776,302
200 Personnel Services - Employee Benefits	550,493
300 Purchased Professional and Technical Services	9,200
400 Purchased Property Services	5,308
500 Other Purchased Services	900
600 Supplies	4,280
800 Other Objects	9,300
<b>Total Support Services - Business</b>	<b>\$1,355,783</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,728,977

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,244,423
300 Purchased Professional and Technical Services	77,900
400 Purchased Property Services	687,205
500 Other Purchased Services	234,640
600 Supplies	1,777,235
700 Property	54,750
800 Other Objects	10,930
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,816,060</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,915,805
200 Personnel Services - Employee Benefits	939,410
300 Purchased Professional and Technical Services	46,975
400 Purchased Property Services	90,233
500 Other Purchased Services	264,370
600 Supplies	395,870
700 Property	17,000
800 Other Objects	2,712
<b>Total Student Transportation Services</b>	<b>\$3,672,375</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	248,372
200 Personnel Services - Employee Benefits	235,076
300 Purchased Professional and Technical Services	278,395
400 Purchased Property Services	4,848
500 Other Purchased Services	26,000
600 Supplies	3,950
800 Other Objects	3,250
<b>Total Support Services - Central</b>	<b>\$799,891</b>
<b>2900 Other Support Services</b>	
400 Purchased Property Services	7,400
500 Other Purchased Services	203,500
<b>Total Other Support Services</b>	<b>\$210,900</b>
<b>Total Support Services</b>	<b>\$32,101,418</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,453,060
200 Personnel Services - Employee Benefits	718,344
300 Purchased Professional and Technical Services	142,185
400 Purchased Property Services	28,516
500 Other Purchased Services	67,950
600 Supplies	190,815
800 Other Objects	47,815
<b>Total Student Activities</b>	<b>\$2,648,685</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	135,927

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Printed 5/18/2021 7:14:33 AM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	35,655
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	9,000
600 Supplies	11,037
<b>Total Community Services</b>	<b>\$194,619</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,843,304</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	11,462,000
<b>Total Interfund Transfers - Out</b>	<b>\$11,462,000</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>\$12,462,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$119,600,000</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	21,900,000	18,200,000
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	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>\$23,389,000</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		

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$32,375,000</b>	<b>\$23,389,000</b>
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<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>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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

<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>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$93,582,000</b>	<b>\$83,608,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	51,561
0820 Restricted Fund Balance	94,101
0830 Committed Fund Balance	8,370,427
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,861,850
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$15,232,277</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>\$16,377,939</b>