

**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 : Wilson SD	County : Berks	AUN Number : 114069103
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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 5-17-21
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary 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 is 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.

<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	44,732
0820 Restricted Fund Balance	187,251
0830 Committed Fund Balance	19,570,427
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	6,775,529
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$27,345,956</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	83,403,417
7000 Revenue from State Sources	26,648,782
8000 Revenue from Federal Sources	5,754,801
9000 Other Financing Sources	93,000
Total Estimated Revenues And Other Financing Sources	<u>\$115,900,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$143,245,956</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	70,125,686
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	9,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	771,000
6500 Earnings on Investments	85,418
6700 Revenues from LEA Activities	232,875
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,102,260
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 \$83,403,417

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,682,737
7112 Basic Education Funding-Social Security	2,071,522
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	9,495,565

REVENUE FROM STATE SOURCES \$26,648,782

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	3,249,281
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 \$5,754,801

OTHER FINANCING SOURCES

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

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 115,900,000

Act 1 Index (current): 3.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$70,125,686

Amount of Tax Relief for Homestead Exclusions \$1,384,762

Total Approx. Tax Revenue: \$71,510,448

Approx. Tax Levy for Tax Rate Calculation: \$73,792,546

	Berks	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$2,635,965,100	\$2,635,965,100
b. Real Estate Mills	26.2600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$3,654,372,999	\$3,654,372,999
d. Assessed Value	\$2,667,843,300	\$2,667,843,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$69,220,444	\$69,220,444
(a * b)		
2021-22 Calculations		
II. 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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.84827%	96.84827%
k. Tax Levy Needed	\$73,792,546	\$73,792,546
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	27.6600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$73,792,546	\$73,792,546
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$72,407,784
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$70,125,686
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$70,125,686
Amount of Tax Relief for Homestead Exclusions	<u>\$1,384,762</u>
Total Approx. Tax Revenue:	\$71,510,448
Approx. Tax Levy for Tax Rate Calculation:	\$73,792,546

	Berks	Total
<hr/>		
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)	\$72,649,642	\$72,649,642
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,142,904	\$1,142,904
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,106,883	\$1,106,883

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,738.00	
Number of Homestead/Farmstead Properties	8726	8726
Median Assessed Value of Homestead Properties		\$121,000

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$70,125,686
Amount of Tax Relief for Homestead Exclusions	<u>\$1,384,762</u>
Total Approx. Tax Revenue:	\$71,510,448
Approx. Tax Levy for Tax Rate Calculation:	\$73,792,546
	Berks

Total

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
Amount of Tax Relief from State/Local Sources					\$1,384,762

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	2,667,843,300	27.6600	73,792,546			96.84827%	
Totals:	2,667,843,300		73,792,546	- 1,384,762	= 72,407,784	X 96.84827%	= 70,125,686

	<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
Total Current Act 511 Taxes-- Flat Rate Assessments			228,000
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%	6,200,000
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	2,400,000
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
Total Current Act 511 Taxes-- Proportional Assessments			9,600,000
Total Act 511, Current Taxes			9,828,000
Act 511 Tax Limit -->		3,654,372,999 X	12
		Market Value	Mills
			43,852,476
			(511 Limit)

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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	49,261,334
1200 Special Programs - Elementary / Secondary	19,989,766
1300 Vocational Education	2,766,052
1400 Other Instructional Programs - Elementary / Secondary	402,964
1500 Nonpublic School Programs	17,893
Total Instruction	\$72,438,009
2000 Support Services	
2100 Support Services - Students	4,571,621
2200 Support Services - Instructional Staff	6,011,306
2300 Support Services - Administration	6,357,682
2400 Support Services - Pupil Health	1,478,675
2500 Support Services - Business	1,347,189
2600 Operation and Maintenance of Plant Services	7,648,310
2700 Student Transportation Services	3,672,254
2800 Support Services - Central	869,062
2900 Other Support Services	210,900
Total Support Services	\$32,166,999
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,638,982
3300 Community Services	194,010
Total Operation of Non-Instructional Services	\$2,832,992
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	\$119,900,000

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	28,751,099
200 Personnel Services - Employee Benefits	18,048,019
300 Purchased Professional and Technical Services	398,572
400 Purchased Property Services	226,951
500 Other Purchased Services	847,500
600 Supplies	923,393
700 Property	33,325
800 Other Objects	32,475
Total Regular Programs - Elementary / Secondary	\$49,261,334
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,681,534
200 Personnel Services - Employee Benefits	5,642,862
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
Total Special Programs - Elementary / Secondary	\$19,989,766
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,087,203
200 Personnel Services - Employee Benefits	650,999
400 Purchased Property Services	3,000
500 Other Purchased Services	984,300
600 Supplies	40,550
Total Vocational Education	\$2,766,052
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	90,168
200 Personnel Services - Employee Benefits	38,996
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,000
500 Other Purchased Services	257,800
600 Supplies	11,000
Total Other Instructional Programs - Elementary / Secondary	\$402,964
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	17,893
Total Nonpublic School Programs	\$17,893
Total Instruction	\$72,438,009
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,577,596
200 Personnel Services - Employee Benefits	1,660,375

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<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
Total Support Services - Students	\$4,571,621
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,466,235
200 Personnel Services - Employee Benefits	1,888,172
300 Purchased Professional and Technical Services	109,208
400 Purchased Property Services	859,685
500 Other Purchased Services	115,850
600 Supplies	542,976
700 Property	16,000
800 Other Objects	13,180
Total Support Services - Instructional Staff	\$6,011,306
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,234,661
200 Personnel Services - Employee Benefits	2,225,373
300 Purchased Professional and Technical Services	674,105
400 Purchased Property Services	4,350
500 Other Purchased Services	102,943
600 Supplies	73,100
700 Property	400
800 Other Objects	42,750
Total Support Services - Administration	\$6,357,682
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	777,086
200 Personnel Services - Employee Benefits	488,524
300 Purchased Professional and Technical Services	170,765
400 Purchased Property Services	300
600 Supplies	41,000
800 Other Objects	1,000
Total Support Services - Pupil Health	\$1,478,675
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	772,223
200 Personnel Services - Employee Benefits	545,978
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
Total Support Services - Business	\$1,347,189
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,723,747

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,225,903
300 Purchased Professional and Technical Services	77,900
400 Purchased Property Services	642,205
500 Other Purchased Services	240,640
600 Supplies	1,672,235
700 Property	54,750
800 Other Objects	10,930
Total Operation and Maintenance of Plant Services	\$7,648,310
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,927,148
200 Personnel Services - Employee Benefits	927,946
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
Total Student Transportation Services	\$3,672,254
2800 Support Services - Central	
100 Personnel Services - Salaries	248,372
200 Personnel Services - Employee Benefits	236,247
300 Purchased Professional and Technical Services	346,395
400 Purchased Property Services	4,848
500 Other Purchased Services	26,000
600 Supplies	3,950
800 Other Objects	3,250
Total Support Services - Central	\$869,062
2900 Other Support Services	
400 Purchased Property Services	7,400
500 Other Purchased Services	203,500
Total Other Support Services	\$210,900
Total Support Services	\$32,166,999
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,453,776
200 Personnel Services - Employee Benefits	711,425
300 Purchased Professional and Technical Services	142,185
400 Purchased Property Services	28,516
500 Other Purchased Services	64,450
600 Supplies	190,815
800 Other Objects	47,815
Total Student Activities	\$2,638,982
3300 Community Services	
100 Personnel Services - Salaries	135,927

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	35,046
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	9,000
600 Supplies	11,037
Total Community Services	\$194,010
Total Operation of Non-Instructional Services	\$2,832,992
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	\$119,900,000

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	36,700,000	33,700,000
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	7,200,000	4,694,000
Other Capital Projects Fund	5,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund	300,000	300,000
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	\$49,635,000	\$39,109,000
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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		
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TOTAL CASH AND INVESTMENTS	\$49,635,000	\$39,109,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	100,000,000	92,000,000
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	\$111,600,000	\$103,800,000

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

<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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$111,976,000	\$104,182,000

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	\$130,497,000	\$121,803,000

Account Description	Amounts
0810 Nonspendable Fund Balance	44,732
0820 Restricted Fund Balance	187,251
0830 Committed Fund Balance	16,570,427
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,775,529
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,345,956
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,577,939