

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

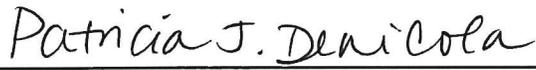
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2021



President of the Board - Original Signature Required

6/15
Date



Secretary of the Board - Original Signature Required

6/15
Date



Chief School Administrator - Original Signature Required

6-15
Date

PATRICIA J DENICOLA

Contact Person

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Telephone

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Boyertown Area SD	COUNTY : Berks	AUN : 114060753
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$130676451
Ending Unassigned Fund Balance	\$9501811
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.27%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-15-21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : <i>Manfaat Tona</i> Boyertown Area SD	County : Berks	AUN Number : 114060753
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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 <i>[Signature]</i>	DATE <i>6-15-21</i>
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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.	Unexpected expenditures
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.	Future budgetary support

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,088,532
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,588,532</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	86,280,093
7000 Revenue from State Sources	38,253,674
8000 Revenue from Federal Sources	3,953,463
9000 Other Financing Sources	102,500
Total Estimated Revenues And Other Financing Sources	<u>\$128,589,730</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$140,178,262</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	72,640,195
6112 Interim Real Estate Taxes	412,500
6113 Public Utility Realty Taxes	67,000
6114 Payments in Lieu of Current Taxes - State / Local	200
6120 Current Per Capita Taxes, Section 679	142,900
6140 Current Act 511 Taxes - Flat Rate Assessments	209,900
6150 Current Act 511 Taxes - Proportional Assessments	8,344,005
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,299,600
6500 Earnings on Investments	180,000
6700 Revenues from LEA Activities	145,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,456,057
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	19,642
6940 Tuition from Patrons	33,800
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	159,294

REVENUE FROM LOCAL SOURCES \$86,280,093

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	15,710,919
7112 Basic Education Funding-Social Security	2,072,658
7160 Tuition for Orphans Subsidy	150,091
7271 Special Education funds for School-Aged Pupils	4,629,596
7292 Pre-K Counts	262,500
7299 Program Revenues Not Listed Previously in the 7200 Series	3,262
7311 Pupil Transportation Subsidy	2,239,270
7312 Nonpublic and Charter School Pupil Transportation Subsidy	126,323
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	685,725
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	1,730,007
7360 Safe Schools	270,000
7505 Ready to Learn Block Grant	776,832
7820 State Share of Retirement Contributions	9,466,491

REVENUE FROM STATE SOURCES \$38,253,674

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	772,960
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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	158,116
8517 NCLB, Title IV - 21st Century Schools	68,800
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,559,263
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	374,324
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$3,953,463
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	102,500
OTHER FINANCING SOURCES	\$102,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	128,589,730

Act 1 Index (current): 3.7%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$72,640,195
 Amount of Tax Relief for Homestead Exclusions \$1,730,007
 Total Approx. Tax Revenue: \$74,370,202
 Approx. Tax Levy for Tax Rate Calculation: \$79,533,998

	Berks	Montgomery		Total
2020-21 Data				
a. Assessed Value	\$1,156,240,900	\$1,559,155,074		\$2,715,395,974
b. Real Estate Mills	28.2000	28.2000		28.2000
I. 2021-22 Data				
c. 2019 STEB Market Value	\$1,612,028,032	\$2,243,275,456		\$3,855,303,488
d. Assessed Value	\$1,161,075,000	\$1,577,133,307		\$2,738,208,307
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0
2020-21 Calculations				
f. 2020-21 Tax Levy	\$32,605,993	\$43,968,173		\$76,574,166
(a * b)				
2021-22 Calculations				
g. Percent of Total Market Value	41.81326%	58.18674%		100.00000%
h. Rebalanced 2020-21 Tax Levy				\$76,574,166
(f Total * g)				
i. Base Mills Subject to Index	28.2000	28.2000		28.2000
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	93.36307%	93.36307%		93.36307%
k. Tax Levy Needed				\$79,533,998
(Approx. Tax Levy * g)				
I. 2021-22 Real Estate Tax Rate	29.0460	29.0460		29.0460
(k / d * 1000)				
III.				
m. Tax Levy Generated by Mills	\$33,724,584	\$45,809,414		\$79,533,998
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$77,803,991
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$72,640,195
(n * Est. Pct. Collection)				

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$72,640,195
 Amount of Tax Relief for Homestead Exclusions: \$1,730,007
 Total Approx. Tax Revenue: \$74,370,202
 Approx. Tax Levy for Tax Rate Calculation: \$79,533,998

	Berks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.2434	29.2434	29.2434
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,953,781	\$46,120,740	\$80,074,521
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,833.00	\$4,833.00	
Number of Homestead/Farmstead Properties	5418	6912	12330
Median Assessed Value of Homestead Properties			\$131,940

Act 1 Index (current): 3.7%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:	\$72,640,195
Amount of Tax Relief for Homestead Exclusions	<u>\$1,730,007</u>
Total Approx. Tax Revenue:	\$74,370,202
Approx. Tax Levy for Tax Rate Calculation:	\$79,533,998

	Berks	Montgomery		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,730,007	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,730,007

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	1,161,075,000	29.0460	33,724,584			93.36307%	
Montgomery	1,577,133,307	29.0460	45,809,414			93.36307%	
Totals:	2,738,208,307		79,533,998	- 1,730,007 =	77,803,991 X	93.36307% =	72,640,195

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		142,900
6140 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	142,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	67,000
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			209,900
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%	7,300,005
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,044,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
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			8,344,005
Total Act 511, Current Taxes			8,553,905
Act 511 Tax Limit -->		3,855,303,488 X	12
		Market Value	Mills
			46,263,642
			(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	28.2000	29.0460	3.00%	Yes	3.7%				
	Montgomery	28.2000	29.0460	3.00%	Yes	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	56,449,221
1200 Special Programs - Elementary / Secondary	26,451,824
1300 Vocational Education	2,063,859
1400 Other Instructional Programs - Elementary / Secondary	346,532
1800 Pre-Kindergarten	456,336
Total Instruction	\$85,767,772
2000 Support Services	
2100 Support Services - Students	4,196,542
2200 Support Services - Instructional Staff	4,036,629
2300 Support Services - Administration	6,575,719
2400 Support Services - Pupil Health	1,808,065
2500 Support Services - Business	1,393,660
2600 Operation and Maintenance of Plant Services	7,830,684
2700 Student Transportation Services	5,951,515
2800 Support Services - Central	3,422,380
2900 Other Support Services	101,000
Total Support Services	\$35,316,194
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,186,995
3300 Community Services	48,686
Total Operation of Non-Instructional Services	\$1,235,681
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,411,116
5200 Interfund Transfers - Out	1,695,688
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$8,356,804
Total Estimated Expenditures and Other Financing Uses	\$130,676,451

2021-2022 Final General Fund Budget

LEA : 114060753 Boyertown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,751,484
200 Personnel Services - Employee Benefits	19,853,536
300 Purchased Professional and Technical Services	802,429
400 Purchased Property Services	34,425
500 Other Purchased Services	3,873,501
600 Supplies	1,078,700
700 Property	21,975
800 Other Objects	33,171
Total Regular Programs - Elementary / Secondary	\$56,449,221
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,451,889
200 Personnel Services - Employee Benefits	4,996,425
300 Purchased Professional and Technical Services	7,943,385
400 Purchased Property Services	6,720
500 Other Purchased Services	5,888,435
600 Supplies	159,070
800 Other Objects	5,900
Total Special Programs - Elementary / Secondary	\$26,451,824
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,063,859
Total Vocational Education	\$2,063,859
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,631
200 Personnel Services - Employee Benefits	16,701
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	186,700
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$346,532
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	288,724
200 Personnel Services - Employee Benefits	167,612
Total Pre-Kindergarten	\$456,336
Total Instruction	\$85,767,772
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,410,482
200 Personnel Services - Employee Benefits	1,633,550
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	1,260
500 Other Purchased Services	6,310
600 Supplies	32,840
800 Other Objects	2,100

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,196,542
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,976,461
200 Personnel Services - Employee Benefits	1,294,593
300 Purchased Professional and Technical Services	65,800
400 Purchased Property Services	105,000
500 Other Purchased Services	51,425
600 Supplies	507,550
700 Property	35,000
800 Other Objects	800
Total Support Services - Instructional Staff	\$4,036,629
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,341,327
200 Personnel Services - Employee Benefits	2,163,605
300 Purchased Professional and Technical Services	824,015
400 Purchased Property Services	2,075
500 Other Purchased Services	149,782
600 Supplies	38,180
700 Property	1,000
800 Other Objects	55,735
Total Support Services - Administration	\$6,575,719
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,055,241
200 Personnel Services - Employee Benefits	636,714
300 Purchased Professional and Technical Services	100,160
400 Purchased Property Services	900
500 Other Purchased Services	350
600 Supplies	14,700
Total Support Services - Pupil Health	\$1,808,065
2500 Support Services - Business	
100 Personnel Services - Salaries	587,482
200 Personnel Services - Employee Benefits	447,003
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	79,825
500 Other Purchased Services	174,350
600 Supplies	60,500
700 Property	12,000
800 Other Objects	17,500
Total Support Services - Business	\$1,393,660
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,993,312
200 Personnel Services - Employee Benefits	2,057,372
300 Purchased Professional and Technical Services	227,500
400 Purchased Property Services	551,100
500 Other Purchased Services	135,800

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,577,000
700 Property	282,500
800 Other Objects	6,100
Total Operation and Maintenance of Plant Services	\$7,830,684
2700 Student Transportation Services	
100 Personnel Services - Salaries	112,107
200 Personnel Services - Employee Benefits	73,028
400 Purchased Property Services	17,700
500 Other Purchased Services	5,626,450
600 Supplies	96,530
700 Property	25,500
800 Other Objects	200
Total Student Transportation Services	\$5,951,515
2800 Support Services - Central	
100 Personnel Services - Salaries	889,165
200 Personnel Services - Employee Benefits	632,724
300 Purchased Professional and Technical Services	234,413
400 Purchased Property Services	91,512
500 Other Purchased Services	347,668
600 Supplies	660,998
700 Property	562,000
800 Other Objects	3,900
Total Support Services - Central	\$3,422,380
2900 Other Support Services	
500 Other Purchased Services	101,000
Total Other Support Services	\$101,000
Total Support Services	\$35,316,194
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	517,483
200 Personnel Services - Employee Benefits	320,122
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	46,800
500 Other Purchased Services	92,440
600 Supplies	150,150
700 Property	10,000
800 Other Objects	25,000
Total Student Activities	\$1,186,995
3300 Community Services	
100 Personnel Services - Salaries	28,583
200 Personnel Services - Employee Benefits	4,203
300 Purchased Professional and Technical Services	8,250
500 Other Purchased Services	800
600 Supplies	6,850

<u>Description</u>	<u>Amount</u>
Total Community Services	\$48,686
Total Operation of Non-Instructional Services	\$1,235,681
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,356,116
900 Other Uses of Funds	3,055,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,411,116
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,695,688
Total Interfund Transfers - Out	\$1,695,688
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$8,356,804
TOTAL EXPENDITURES	\$130,676,451

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	42,382,822	32,382,822
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,862,043	1,562,043
Capital Reserve Fund - § 1431	1,130,430	750,000
Other Capital Projects Fund	1,035,623	35,623
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	50,000	25,000
Private Purpose Trust Fund	77,000	77,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	270,618	270,118
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$47,828,536	\$35,123,106
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$47,828,536** **\$35,123,106**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	79,110,000	76,130,000
0520 Extended-Term Financing Agreements Payable	5,192,000	5,000,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,350,000	16,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$100,902,000	\$97,780,000

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)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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	\$100,902,000	\$97,780,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$100,902,000	\$97,780,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,501,811
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,501,811
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,751,811