

FINAL 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

Wayne O Gehris

(484)258-7061

Extn :

Contact Person

Telephone

Extension

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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 : Reading SD	COUNTY : Berkshire	AUN : 114067002
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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	\$349958439
Ending Unassigned Fund Balance	\$8639836
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.46%

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
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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 : Reading SD	County : Berks	AUN Number : 114067002
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$461,557.06 C x 2%: \$73,656.50	A portion of the Act 1 fund is allocated to the Homestead/Farmstead exclusion. The remaining amount is used to reduce the tax rate for all taxpayers allowed by the Act 1 methodology.
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$8,605,993.00 Function 2300, Object 200: \$10,348,252.00	Healthcare cost for retirees are recorded in Function 2300; however, there are no related salaries recorded due to being retired.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Planned use of fund balance to address unknown or unforeseen costs as it relates to costs related to COVID mitigation.
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.	Unassigned fund balance is within allowable percentage.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is assigned as permitted by school code and school district policy.

ITEM

AMOUNTS

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

0840 Assigned Fund Balance

33,063,076

0850 Unassigned Fund Balance

11,776,456

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$44,839,532

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

44,584,378

7000 Revenue from State Sources

218,529,370

8000 Revenue from Federal Sources

75,575,729

9000 Other Financing Sources

2,132,266

Total Estimated Revenues And Other Financing Sources

\$340,821,743

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$385,661,275

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,014,952
6113 Public Utility Realty Taxes	39,220
6114 Payments in Lieu of Current Taxes - State / Local	134,006
6120 Current Per Capita Taxes, Section 679	53,321
6130 Current Taxpayer Relief Taxes - Proportional Assessments	10,313,858
6140 Current Act 511 Taxes - Flat Rate Assessments	1,095,239
6150 Current Act 511 Taxes - Proportional Assessments	5,801,909
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,620,000
6500 Earnings on Investments	239,694
6700 Revenues from LEA Activities	133,254
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,645,991
6910 Rentals	124,281
6920 Contributions and Donations from Private Sources	166,448
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	1,177,205

REVENUE FROM LOCAL SOURCES \$44,584,378

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	145,029,579
7112 Basic Education Funding-Social Security	7,881,481
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	13,153,071
7299 Program Revenues Not Listed Previously in the 7200 Series	100,000
7311 Pupil Transportation Subsidy	245,662
7312 Nonpublic and Charter School Pupil Transportation Subsidy	328,802
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,745,853
7330 Health Services (Medical, Dental, Nurse, Act 25)	379,158
7340 State Property Tax Reduction Allocation	3,682,825
7505 Ready to Learn Block Grant	4,785,693
7820 State Share of Retirement Contributions	35,997,246

REVENUE FROM STATE SOURCES \$218,529,370

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	40,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	145,534
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	17,445,709

Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,353,765
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,720,197
8517 NCLB, Title IV - 21st Century Schools	1,219,993
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	42,951,608
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	8,713,011
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,821,906
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	164,006

REVENUE FROM FEDERAL SOURCES \$75,575,729

OTHER FINANCING SOURCES

9340 Debt Service Fund Transfers	1,500,000
9350 Enterprise Fund Transfers	632,266

OTHER FINANCING SOURCES \$2,132,266

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 340,821,743

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,014,952
Amount of Tax Relief for Homestead Exclusions	<u>\$3,682,825</u>
Total Approx. Tax Revenue:	\$22,697,777
Approx. Tax Levy for Tax Rate Calculation:	\$25,665,428

	Berks	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$1,426,286,700	\$1,426,286,700
b. Real Estate Mills	17.9300	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,630,391,404	\$1,630,391,404
d. Assessed Value	\$1,431,423,800	\$1,431,423,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$25,573,321	\$25,573,321
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$25,573,321	\$25,573,321
(f Total * g)		
i. Base Mills Subject to Index	17.9300	
(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	86.50000%	86.50000%
k. Tax Levy Needed	\$25,665,428	\$25,665,428
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	17.9300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,665,429	\$25,665,429
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,982,604
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,014,952
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,014,952	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,682,825</u>	
Total Approx. Tax Revenue:	\$22,697,777	
Approx. Tax Levy for Tax Rate Calculation:	\$25,665,428	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.8085	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,922,935	\$26,922,935
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$20,250.00	
Number of Homestead/Farmstead Properties	8872	8872
Median Assessed Value of Homestead Properties		\$40,500

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,014,952
Amount of Tax Relief for Homestead Exclusions	<u>\$3,682,825</u>
Total Approx. Tax Revenue:	\$22,697,777
Approx. Tax Levy for Tax Rate Calculation:	\$25,665,428

	Berks		Total	
<hr/>				
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$10,313,858	\$10,313,858
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,682,825	Lowering RE Tax Rate	\$0	\$3,682,825
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$13,996,683

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	1,431,423,800	17.9300	25,665,429			86.50000%	
Totals:	1,431,423,800		25,665,429	3,682,825	21,982,604	86.50000%	19,014,952

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			53,321
6130 <u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	1.000%	0.000%	10,313,858	10,313,858
Total Current Taxpayer Relief Taxes -- Proportional Assessments			10,313,858	10,313,858
6140 <u>Current Act 511 Taxes -- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	50,000	50,000
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	110,133	110,133
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$1.50	\$0.00	935,106	935,106
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			1,095,239	1,095,239
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,206,996	5,206,996
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	594,913	594,913
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
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			5,801,909	5,801,909
Total Act 511, Current Taxes				6,897,148
Act 511 Tax Limit -->		1,630,391,404	12	19,564,697
		Market Value	Mills	(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	17.9300	17.9300	0.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Taxpayer Relief Taxes-- Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6144	Current Act 511 Trailer Taxes					4.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$1.50	\$1.50	0.00%	Yes	4.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes					4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6154	Current Act 511 Amusement Taxes					4.9%				
6155	Current Act 511 Business Privilege Taxes					4.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.9%				
6157	Current Act 511 Mercantile Taxes					4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	117,620,084
1200 Special Programs - Elementary / Secondary	58,406,719
1300 Vocational Education	5,477,915
1400 Other Instructional Programs - Elementary / Secondary	5,805,233
1500 Nonpublic School Programs	569,930
1600 Adult Education Programs	18,335
1800 Pre-Kindergarten	1,896,768
Total Instruction	\$189,794,984
2000 Support Services	
2100 Support Services - Students	12,517,029
2200 Support Services - Instructional Staff	24,459,088
2300 Support Services - Administration	21,034,753
2400 Support Services - Pupil Health	4,602,098
2500 Support Services - Business	2,868,902
2600 Operation and Maintenance of Plant Services	24,290,815
2700 Student Transportation Services	4,420,586
2800 Support Services - Central	9,228,071
2900 Other Support Services	45,675
Total Support Services	\$103,467,017
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,453,577
3300 Community Services	1,676,067
Total Operation of Non-Instructional Services	\$4,129,644
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	19,415,264
Total Facilities Acquisition, Construction and Improvement Services	\$19,415,264
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	26,651,530
5200 Interfund Transfers - Out	1,500,000
5900 Budgetary Reserve	5,000,000
Total Other Expenditures and Financing Uses	\$33,151,530
Total Estimated Expenditures and Other Financing Uses	\$349,958,439

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	61,328,859
200 Personnel Services - Employee Benefits	40,257,233
300 Purchased Professional and Technical Services	2,316,885
400 Purchased Property Services	76,227
500 Other Purchased Services	7,048,189
600 Supplies	6,544,478
700 Property	48,213
Total Regular Programs - Elementary / Secondary	\$117,620,084
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,495,888
200 Personnel Services - Employee Benefits	14,541,664
300 Purchased Professional and Technical Services	6,187,313
500 Other Purchased Services	16,710,234
600 Supplies	465,225
700 Property	6,090
800 Other Objects	305
Total Special Programs - Elementary / Secondary	\$58,406,719
1300 <u>Vocational Education</u>	
500 Other Purchased Services	5,477,915
Total Vocational Education	\$5,477,915
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,748,542
200 Personnel Services - Employee Benefits	765,618
300 Purchased Professional and Technical Services	3,118,523
500 Other Purchased Services	172,550
Total Other Instructional Programs - Elementary / Secondary	\$5,805,233
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	562,317
500 Other Purchased Services	7,613
Total Nonpublic School Programs	\$569,930
1600 <u>Adult Education Programs</u>	
600 Supplies	18,335
Total Adult Education Programs	\$18,335
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	1,125,709
200 Personnel Services - Employee Benefits	771,059
Total Pre-Kindergarten	\$1,896,768
Total Instruction	\$189,794,984
2000 Support Services	
2100 <u>Support Services - Students</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	7,136,380
200 Personnel Services - Employee Benefits	4,640,560
300 Purchased Professional and Technical Services	520,695
500 Other Purchased Services	8,120
600 Supplies	211,274
Total Support Services - Students	\$12,517,029
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,067,539
200 Personnel Services - Employee Benefits	2,275,970
300 Purchased Professional and Technical Services	2,146,386
400 Purchased Property Services	2,675
500 Other Purchased Services	139,269
600 Supplies	157,402
800 Other Objects	16,669,847
Total Support Services - Instructional Staff	\$24,459,088
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	8,605,993
200 Personnel Services - Employee Benefits	10,348,252
300 Purchased Professional and Technical Services	1,040,883
400 Purchased Property Services	355,453
500 Other Purchased Services	224,319
600 Supplies	137,491
800 Other Objects	322,362
Total Support Services - Administration	\$21,034,753
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,015,810
200 Personnel Services - Employee Benefits	1,342,912
300 Purchased Professional and Technical Services	1,166,235
500 Other Purchased Services	4,771
600 Supplies	72,370
Total Support Services - Pupil Health	\$4,602,098
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,158,148
200 Personnel Services - Employee Benefits	793,557
300 Purchased Professional and Technical Services	115,710
400 Purchased Property Services	35,525
500 Other Purchased Services	13,291
600 Supplies	145,154
800 Other Objects	607,517
Total Support Services - Business	\$2,868,902
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	9,766,273
200 Personnel Services - Employee Benefits	6,890,490
300 Purchased Professional and Technical Services	573,308
400 Purchased Property Services	2,712,429

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	106,761
600 Supplies	4,252,297
700 Property	-15,857
800 Other Objects	5,114
Total Operation and Maintenance of Plant Services	\$24,290,815
2700 Student Transportation Services	
100 Personnel Services - Salaries	400
200 Personnel Services - Employee Benefits	186
300 Purchased Professional and Technical Services	205,000
500 Other Purchased Services	4,215,000
Total Student Transportation Services	\$4,420,586
2800 Support Services - Central	
100 Personnel Services - Salaries	1,361,805
200 Personnel Services - Employee Benefits	1,212,765
300 Purchased Professional and Technical Services	1,544,641
400 Purchased Property Services	26,898
500 Other Purchased Services	1,116,933
600 Supplies	3,302,112
700 Property	616,014
800 Other Objects	46,903
Total Support Services - Central	\$9,228,071
2900 Other Support Services	
500 Other Purchased Services	45,675
Total Other Support Services	\$45,675
Total Support Services	\$103,467,017
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,063,544
200 Personnel Services - Employee Benefits	519,359
300 Purchased Professional and Technical Services	192,050
400 Purchased Property Services	22,956
500 Other Purchased Services	373,324
600 Supplies	198,606
700 Property	43,645
800 Other Objects	40,093
Total Student Activities	\$2,453,577
3300 Community Services	
100 Personnel Services - Salaries	614,420
200 Personnel Services - Employee Benefits	544,003
300 Purchased Professional and Technical Services	62,604
500 Other Purchased Services	147,175
600 Supplies	262,265
800 Other Objects	45,600

<u>Description</u>	<u>Amount</u>
Total Community Services	\$1,676,067
Total Operation of Non-Instructional Services	\$4,129,644
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	19,415,264
Total Facilities Acquisition, Construction and Improvement Services	\$19,415,264
Total Facilities Acquisition, Construction and Improvement Services	\$19,415,264
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,265,530
900 Other Uses of Funds	16,386,000
Total Debt Service / Other Expenditures and Financing Uses	\$26,651,530
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,500,000
Total Interfund Transfers - Out	\$1,500,000
5900 Budgetary Reserve	
800 Other Objects	5,000,000
Total Budgetary Reserve	\$5,000,000
Total Other Expenditures and Financing Uses	\$33,151,530
TOTAL EXPENDITURES	\$349,958,439

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	73,992,000	64,992,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	165,000	165,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	15,851,535	13,251,535
Other Capital Projects Fund	16,781,918	6,781,918
Debt Service Fund	5,063,000	3,563,000
Food Service / Cafeteria Operations Fund	3,734,016	1,734,016
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,338,862	1,338,862
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	18,202,099	18,202,099
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$135,128,430	\$110,028,430

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	\$135,128,430	\$110,028,430
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	265,881,015	249,495,015
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,409,000	2,409,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	169,265,944	169,265,944
0599 Other Noncurrent Liabilities		
Total General Fund	\$437,555,959	\$421,169,959

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

50,132

50,132

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

5,600,000

5,600,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$5,650,132

\$5,650,132

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

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	\$443,206,091	\$426,820,091

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	\$443,206,091	\$426,820,091
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	27,063,000
0850 Unassigned Fund Balance	8,639,836
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$35,702,836
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$40,702,836