

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Shore SD	COUNTY : York	AUN : 115219002
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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	\$135369302
Ending Unassigned Fund Balance	\$8520324
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.29%

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 : West Shore SD	County : York	AUN Number : 115219002
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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>
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 ending unassigned fund balance is less than 8% of the GF Budget due to uncertainty with State funding and district-wide infrastructure needs. The District feels it is prudent and necessary to maintain a reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed \$500,000 for Retirement Expenses and \$2,000,000 for health care cost rate stabilization and/or catastrophic loss.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for athletics and concessions

<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	660,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,014
0850 Unassigned Fund Balance	9,952,800
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,489,814</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	92,115,465
7000 Revenue from State Sources	34,382,612
8000 Revenue from Federal Sources	7,438,735
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$133,936,812</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$146,426,626</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	68,546,835
6112 Interim Real Estate Taxes	95,500
6113 Public Utility Realty Taxes	82,000
6114 Payments in Lieu of Current Taxes - State / Local	2,200
6150 Current Act 511 Taxes - Proportional Assessments	19,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,736,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,503,318
6910 Rentals	77,650
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	411,962
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$92,115,465
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,244,253
7112 Basic Education Funding-Social Security	2,222,401
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	4,098,612
7311 Pupil Transportation Subsidy	1,450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	126,040
7330 Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340 State Property Tax Reduction Allocation	1,285,530
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	810,789
7820 State Share of Retirement Contributions	9,824,987
REVENUE FROM STATE SOURCES	\$34,382,612
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,222,179
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	224,262
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	48,910
8517 NCLB, Title IV - 21st Century Schools	93,384
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	5,450,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
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REVENUE FROM FEDERAL SOURCES	\$7,438,735
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	133,936,812
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Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$68,547,185		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,285,530</u>		
Total Approx. Tax Revenue:	\$69,832,715		
Approx. Tax Levy for Tax Rate Calculation:	\$72,614,547		

	Cumberland	York	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$3,090,673,400	\$2,110,275,233	\$5,200,948,633
b. Real Estate Mills	12.3200	14.9648	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$2,647,947,823	\$2,205,417,780	\$4,853,365,603
d. Assessed Value	\$3,106,965,600	\$2,144,616,627	\$5,251,582,227
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$38,077,096	\$31,579,847	\$69,656,943
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	54.55900%	45.44100%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$38,004,132	\$31,652,811	\$69,656,943
(f Total * g)			
i. Base Mills Subject to Index	12.3200	14.9993	
(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	96.10000%	96.10000%	96.10000%
k. Tax Levy Needed	\$39,617,771	\$32,996,776	\$72,614,547
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	12.7512	15.3858	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$39,617,540	\$32,996,642	\$72,614,182
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$71,328,652
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$68,546,835
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$68,547,185

Amount of Tax Relief for Homestead Exclusions

\$1,285,530

Total Approx. Tax Revenue:

\$69,832,715

Approx. Tax Levy for Tax Rate Calculation:

\$72,614,547

Cumberland

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.7512	15.5242	
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)	\$39,617,540	\$33,293,457	\$72,910,997
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	\$6,840.00	\$5,669.00	
Number of Homestead/Farmstead Properties	6906	7903	14809
Median Assessed Value of Homestead Properties			\$156,355

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$68,547,185			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,285,530</u>			
Total Approx. Tax Revenue:	\$69,832,715			
Approx. Tax Levy for Tax Rate Calculation:	\$72,614,547			
	Cumberland	York		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,285,530	Lowering RE Tax Rate	\$0	\$1,285,530
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,285,530

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>
Cumberland	3,106,965,600	12.7512	39,617,540			96.10000%	
York	2,144,616,627	15.3858	32,996,642			96.10000%	
Totals:	5,251,582,227		72,614,182	- 1,285,530 =	71,328,652 X	96.10000% =	68,546,835

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			0
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	0.950%	0.000%	18,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,450,000
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			19,450,000
Total Act 511, Current Taxes			19,450,000
Act 511 Tax Limit -->		4,853,365,603 X	12
		Market Value	Mills
			58,240,387
			(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>									
	Cumberland	12.3200	12.7512	3.50%	Yes	3.5%				
	York	14.9993	15.3858	2.58%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679					3.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes					3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	63,315,061
1200 Special Programs - Elementary / Secondary	21,417,189
1300 Vocational Education	1,559,622
1400 Other Instructional Programs - Elementary / Secondary	151,196
1500 Nonpublic School Programs	55,002
1700 Higher Education Programs for Secondary Students	480,009
Total Instruction	\$86,978,079
2000 Support Services	
2100 Support Services - Students	4,914,390
2200 Support Services - Instructional Staff	1,359,840
2300 Support Services - Administration	7,933,046
2400 Support Services - Pupil Health	2,472,341
2500 Support Services - Business	1,447,351
2600 Operation and Maintenance of Plant Services	9,851,965
2700 Student Transportation Services	5,457,154
2800 Support Services - Central	4,093,072
2900 Other Support Services	90,217
Total Support Services	\$37,619,376
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,088,098
3300 Community Services	104,575
Total Operation of Non-Instructional Services	\$2,192,673
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	185,000
Total Facilities Acquisition, Construction and Improvement Services	\$185,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,399,203
5200 Interfund Transfers - Out	994,971
Total Other Expenditures and Financing Uses	\$8,394,174
Total Estimated Expenditures and Other Financing Uses	\$135,369,302

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,236,195
200 Personnel Services - Employee Benefits	22,175,197
300 Purchased Professional and Technical Services	1,112,543
400 Purchased Property Services	21,090
500 Other Purchased Services	5,517,054
600 Supplies	1,172,563
700 Property	57,900
800 Other Objects	22,519
Total Regular Programs - Elementary / Secondary	\$63,315,061
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,280,173
200 Personnel Services - Employee Benefits	6,010,297
300 Purchased Professional and Technical Services	1,116,799
400 Purchased Property Services	2,000
500 Other Purchased Services	4,871,550
600 Supplies	114,150
700 Property	14,500
800 Other Objects	7,720
Total Special Programs - Elementary / Secondary	\$21,417,189
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,559,622
Total Vocational Education	\$1,559,622
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	95,953
200 Personnel Services - Employee Benefits	55,243
Total Other Instructional Programs - Elementary / Secondary	\$151,196
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	46,002
600 Supplies	9,000
Total Nonpublic School Programs	\$55,002
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	480,009
Total Higher Education Programs for Secondary Students	\$480,009
Total Instruction	\$86,978,079
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,755,113
200 Personnel Services - Employee Benefits	1,712,922
300 Purchased Professional and Technical Services	147,000
500 Other Purchased Services	12,300
600 Supplies	204,655

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	60,000
800 Other Objects	22,400
Total Support Services - Students	\$4,914,390
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	731,846
200 Personnel Services - Employee Benefits	490,490
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	50
500 Other Purchased Services	23,850
600 Supplies	88,504
700 Property	4,600
Total Support Services - Instructional Staff	\$1,359,840
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,241,613
200 Personnel Services - Employee Benefits	2,735,185
300 Purchased Professional and Technical Services	624,500
400 Purchased Property Services	46,727
500 Other Purchased Services	100,655
600 Supplies	169,998
700 Property	3,300
800 Other Objects	11,068
Total Support Services - Administration	\$7,933,046
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,376,290
200 Personnel Services - Employee Benefits	886,651
300 Purchased Professional and Technical Services	147,700
400 Purchased Property Services	3,250
500 Other Purchased Services	2,700
600 Supplies	45,250
700 Property	9,000
800 Other Objects	1,500
Total Support Services - Pupil Health	\$2,472,341
2500 Support Services - Business	
100 Personnel Services - Salaries	627,601
200 Personnel Services - Employee Benefits	426,250
300 Purchased Professional and Technical Services	129,300
400 Purchased Property Services	118,000
500 Other Purchased Services	34,000
600 Supplies	92,500
700 Property	9,700
800 Other Objects	10,000
Total Support Services - Business	\$1,447,351
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,148,370
200 Personnel Services - Employee Benefits	1,633,315

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	2,761,045
500 Other Purchased Services	698,245
600 Supplies	2,452,410
700 Property	157,330
800 Other Objects	450
Total Operation and Maintenance of Plant Services	\$9,851,965
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	122,045
200 Personnel Services - Employee Benefits	78,800
400 Purchased Property Services	27,000
500 Other Purchased Services	4,806,285
600 Supplies	422,824
800 Other Objects	200
Total Student Transportation Services	\$5,457,154
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,241,606
200 Personnel Services - Employee Benefits	798,757
300 Purchased Professional and Technical Services	121,161
400 Purchased Property Services	752,808
500 Other Purchased Services	8,000
600 Supplies	328,255
700 Property	841,710
800 Other Objects	775
Total Support Services - Central	\$4,093,072
2900 <u>Other Support Services</u>	
500 Other Purchased Services	90,217
Total Other Support Services	\$90,217
Total Support Services	\$37,619,376
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	822,972
200 Personnel Services - Employee Benefits	338,395
300 Purchased Professional and Technical Services	284,806
400 Purchased Property Services	67,950
500 Other Purchased Services	189,533
600 Supplies	251,320
700 Property	120,847
800 Other Objects	12,275
Total Student Activities	\$2,088,098
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,936
200 Personnel Services - Employee Benefits	7,639
500 Other Purchased Services	75,000

<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
Total Community Services	\$104,575
Total Operation of Non-Instructional Services	\$2,192,673
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	46,000
700 Property	139,000
Total Facilities Acquisition, Construction and Improvement Services	\$185,000
Total Facilities Acquisition, Construction and Improvement Services	\$185,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,630,766
900 Other Uses of Funds	2,768,437
Total Debt Service / Other Expenditures and Financing Uses	\$7,399,203
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	994,971
Total Interfund Transfers - Out	\$994,971
Total Other Expenditures and Financing Uses	\$8,394,174
TOTAL EXPENDITURES	\$135,369,302

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	20,000,000	18,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	40,000	40,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	18,000,000	15,000,000
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 Cash and Short-Term Investments	\$38,040,000	\$33,040,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$38,040,000	\$33,040,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	55,407,000	52,795,000
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 General Fund	\$55,407,000	\$52,795,000
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

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>
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- 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		
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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		
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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		
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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		
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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

2021-2022 Final General Fund Budget

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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	\$55,407,000	\$52,795,000

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	\$55,407,000	\$52,795,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	660,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,000
0850 Unassigned Fund Balance	8,520,324
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,057,324

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,717,324
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