

<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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Experience dictates there are certain items that are difficult to accurately predict, including state revenues, when formulating a budget.
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.	This represents approximately 5.5% of expenditures and is a reserve against financial calamity such as a reduction of or lack of state revenues.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for employee severance and retirement obligations

<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	8,589
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,504,222
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,953,007</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,871,680
7000 Revenue from State Sources	15,397,258
8000 Revenue from Federal Sources	990,983
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$92,259,921</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$101,212,928</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	71,540,626
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	240,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,054
6910 Rentals	20,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$75,871,680
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,689,258
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,812,921
7311 Pupil Transportation Subsidy	457,848
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	289,184
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7501 PA Accountability Grants	127,325
7810 State Share of Social Security and Medicare Taxes	1,516,357
7820 State Share of Retirement Contributions	7,289,260
REVENUE FROM STATE SOURCES	\$15,397,258
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,900
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	364,546
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
REVENUE FROM FEDERAL SOURCES	\$990,983
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,259,921

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$71,553,294		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$71,553,294		
Approx. Tax Levy for Tax Rate Calculation:	\$73,766,282		

	Chester	Delaware	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$1,967,252,110	\$565,233,634	\$2,532,485,744
b. Real Estate Mills	29.0700	25.9900	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$3,099,254,353	\$779,299,512	\$3,878,553,865
d. Assessed Value	\$1,967,261,230	\$958,219,751	\$2,925,480,981
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$57,188,019	\$14,690,422	\$71,878,441
(a * b)			
2021-22 Calculations			
II. g. Percent of Total Market Value	79.90747%	20.09253%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$57,436,244	\$14,442,197	\$71,878,441
(f Total * g)			
i. Base Mills Subject to Index	29.1961	15.0719	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$58,944,770	\$14,821,512	\$73,766,282
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	29.9600	15.4600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$58,939,146	\$14,814,077	\$73,753,223
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$73,753,223
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$71,540,626
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

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Total Approx. Tax Revenue:	\$71,553,294		
Approx. Tax Levy for Tax Rate Calculation:	\$73,766,282		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.0719	15.4637	
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)	\$59,159,283	\$14,817,623	\$73,976,906
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$71,553,294		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$71,553,294		
Approx. Tax Levy for Tax Rate Calculation:	\$73,766,282		

	Chester	Delaware		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	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				\$0

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>
Chester	1,967,261,230	29.9600	58,939,146			97.00000%	
Delaware	958,219,751	15.4600	14,814,077			97.00000%	
Totals:	2,925,480,981		73,753,223	-	0 =	73,753,223 X	97.00000% = 71,540,626

	<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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,250,000
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			1,250,000
Total Act 511, Current Taxes			1,250,000
Act 511 Tax Limit -->		3,878,553,865 X	12
		Market Value	Mills
			46,542,646
			(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>									
	Chester	29.1961	29.9600	2.62%	Yes	3.0%				
	Delaware	15.0719	15.4600	2.58%	Yes	2.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,270,004
1200 Special Programs - Elementary / Secondary	15,067,411
1300 Vocational Education	939,758
1400 Other Instructional Programs - Elementary / Secondary	382,002
Total Instruction	\$52,659,175
2000 Support Services	
2100 Support Services - Students	4,144,882
2200 Support Services - Instructional Staff	5,362,847
2300 Support Services - Administration	4,288,588
2400 Support Services - Pupil Health	870,973
2500 Support Services - Business	1,121,956
2600 Operation and Maintenance of Plant Services	7,095,191
2700 Student Transportation Services	4,552,433
2800 Support Services - Central	1,259,726
2900 Other Support Services	40,629
Total Support Services	\$28,737,225
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,794,847
3300 Community Services	24,737
Total Operation of Non-Instructional Services	\$1,819,584
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,407,138
5200 Interfund Transfers - Out	764,467
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,471,605
Total Estimated Expenditures and Other Financing Uses	\$92,687,589

2021-2022 Preliminary 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	21,282,076
200 Personnel Services - Employee Benefits	12,567,460
300 Purchased Professional and Technical Services	874,033
400 Purchased Property Services	167,900
500 Other Purchased Services	717,690
600 Supplies	573,363
700 Property	87,482
Total Regular Programs - Elementary / Secondary	\$36,270,004
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,771,161
200 Personnel Services - Employee Benefits	4,389,138
300 Purchased Professional and Technical Services	3,404,262
400 Purchased Property Services	4,000
500 Other Purchased Services	426,600
600 Supplies	72,250
Total Special Programs - Elementary / Secondary	\$15,067,411
1300 <u>Vocational Education</u>	
500 Other Purchased Services	939,758
Total Vocational Education	\$939,758
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	5,152
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	332,850
Total Other Instructional Programs - Elementary / Secondary	\$382,002
Total Instruction	\$52,659,175
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,472,817
200 Personnel Services - Employee Benefits	1,511,565
300 Purchased Professional and Technical Services	115,200
500 Other Purchased Services	18,700
600 Supplies	25,700
700 Property	900
Total Support Services - Students	\$4,144,882
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,063,322
200 Personnel Services - Employee Benefits	1,439,199
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	35,500
500 Other Purchased Services	168,000
600 Supplies	146,761

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	1,386,065
Total Support Services - Instructional Staff	\$5,362,847
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,488,867
200 Personnel Services - Employee Benefits	1,417,421
300 Purchased Professional and Technical Services	236,550
400 Purchased Property Services	16,000
500 Other Purchased Services	62,550
600 Supplies	36,200
800 Other Objects	31,000
Total Support Services - Administration	\$4,288,588
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	538,481
200 Personnel Services - Employee Benefits	284,492
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	1,000
500 Other Purchased Services	5,500
600 Supplies	28,500
700 Property	2,000
Total Support Services - Pupil Health	\$870,973
2500 Support Services - Business	
100 Personnel Services - Salaries	600,944
200 Personnel Services - Employee Benefits	372,512
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	17,500
500 Other Purchased Services	41,500
600 Supplies	25,500
800 Other Objects	4,000
Total Support Services - Business	\$1,121,956
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,653,788
200 Personnel Services - Employee Benefits	1,862,850
300 Purchased Professional and Technical Services	135,903
400 Purchased Property Services	370,000
500 Other Purchased Services	440,650
600 Supplies	1,602,000
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$7,095,191
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,003,308
200 Personnel Services - Employee Benefits	1,610,825
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	13,000
500 Other Purchased Services	144,300
600 Supplies	371,000

2021-2022 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	390,000
Total Student Transportation Services	\$4,552,433
2800 Support Services - Central	
100 Personnel Services - Salaries	692,899
200 Personnel Services - Employee Benefits	471,727
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	14,500
600 Supplies	16,100
700 Property	3,000
800 Other Objects	1,500
Total Support Services - Central	\$1,259,726
2900 Other Support Services	
500 Other Purchased Services	40,629
Total Other Support Services	\$40,629
Total Support Services	\$28,737,225
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,039,088
200 Personnel Services - Employee Benefits	452,426
300 Purchased Professional and Technical Services	103,877
400 Purchased Property Services	17,800
500 Other Purchased Services	36,250
600 Supplies	98,800
700 Property	30,000
800 Other Objects	16,606
Total Student Activities	\$1,794,847
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	6,837
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$24,737
Total Operation of Non-Instructional Services	\$1,819,584
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,905,138
900 Other Uses of Funds	5,502,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,407,138
5200 Interfund Transfers - Out	
900 Other Uses of Funds	764,467
Total Interfund Transfers - Out	\$764,467
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,471,605
TOTAL EXPENDITURES	\$92,687,589

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		7,500,000
Capital Reserve Fund - § 1431	2,000,000	300,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$18,465,000	\$24,265,000
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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	25,000	25,000
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	\$5,025,000	\$5,025,000
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TOTAL CASH AND INVESTMENTS	\$23,490,000	\$29,290,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	69,555,000	71,550,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$71,355,000	\$73,350,000
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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		

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

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

\$71,355,000

\$73,350,000

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	12,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	
Capital Reserve Fund - § 1431		1,000,000
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 Short-Term Payables	\$13,000,000	\$13,000,000
TOTAL INDEBTEDNESS	\$84,355,000	\$86,350,000

Account Description	Amounts
0810 Nonspendable Fund Balance	8,589
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,448,785
0850 Unassigned Fund Balance	5,076,554
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,525,339
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,833,928