

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

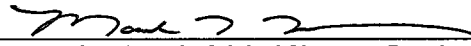
Date of Adoption of the General Fund Budget: 06/14/2021



President of the Board - Original Signature Required

6-14-21

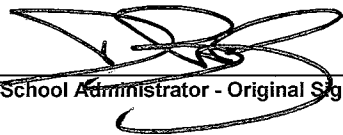
Date



Secretary of the Board - Original Signature Required

6/14/21

Date



Chief School Administrator - Original Signature Required

6/15/21

Date

Penny L Shaffer

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Extn :

Contact Person

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Extension

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Email Address

<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.	To cover unpredictable changes in the cost of goods and services (less than 1 % of 2021-22 budgeted 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.	Less than 8% of 2021-22 budgeted expenditures.

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

0850 Unassigned Fund Balance

6,683,210

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

\$6,683,210

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

70,299,578

7000 Revenue from State Sources

18,695,166

8000 Revenue from Federal Sources

1,241,608

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$90,236,352

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

\$96,919,562

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	61,994,211
6112 Interim Real Estate Taxes	450,000
6113 Public Utility Realty Taxes	60,000
6150 Current Act 511 Taxes - Proportional Assessments	5,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,352,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	70,867
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	17,500
6960 Services Provided Other Local Governmental Units / LEAs	95,000
6990 Refunds and Other Miscellaneous Revenue	70,000

REVENUE FROM LOCAL SOURCES \$70,299,578**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,951,408
7112 Basic Education Funding-Social Security	1,257,657
7271 Special Education funds for School-Aged Pupils	1,941,234
7311 Pupil Transportation Subsidy	1,175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	496,542
7330 Health Services (Medical, Dental, Nurse, Act 25)	83,000
7340 State Property Tax Reduction Allocation	1,476,813
7505 Ready to Learn Block Grant	400,617
7820 State Share of Retirement Contributions	5,787,895

REVENUE FROM STATE SOURCES \$18,695,166**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	649,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	126,508
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	131,400
8517 NCLB, Title IV - 21st Century Schools	44,700
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	275,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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REVENUE FROM FEDERAL SOURCES	\$1,241,608
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,236,352
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$61,994,211
Amount of Tax Relief for Homestead Exclusions	<u>\$1,477,051</u>
Total Approx. Tax Revenue:	\$63,471,262
Approx. Tax Levy for Tax Rate Calculation:	\$65,772,979

Chester

Total

2020-21 Data		
a. Assessed Value	\$2,052,609,168	\$2,052,609,168
b. Real Estate Mills	31.4852	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$3,138,030,452	\$3,138,030,452
d. Assessed Value	\$2,063,744,398	\$2,063,744,398
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$64,626,810	\$64,626,810
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$64,626,810	\$64,626,810
(f Total * g)		
i. Base Mills Subject to Index	31.4852	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.42012%	96.42012%
k. Tax Levy Needed	\$65,772,979	\$65,772,979
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	31.8707	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$65,772,979	\$65,772,979
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$64,295,928
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$61,994,211
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$61,994,211
Amount of Tax Relief for Homestead Exclusions	<u>\$1,477,051</u>
Total Approx. Tax Revenue:	\$63,471,262
Approx. Tax Levy for Tax Rate Calculation:	\$65,772,979

Chester

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	32.4297	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$66,926,612	\$66,926,612
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	\$7,553.00	
Number of Homestead/Farmstead Properties	6142	6142
Median Assessed Value of Homestead Properties		\$196,260

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$61,994,211
Amount of Tax Relief for Homestead Exclusions	<u>\$1,477,051</u>
Total Approx. Tax Revenue:	\$63,471,262
Approx. Tax Levy for Tax Rate Calculation:	\$65,772,979

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,476,813	Lowering RE Tax Rate	\$0	\$1,476,813
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$238			\$238
Amount of Tax Relief from State/Local Sources				\$1,477,051

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	2,063,744,398	31.8707	65,772,979			96.42012%	
Totals:	2,063,744,398		65,772,979	- 1,477,051	= 64,295,928	X 96.42012%	= 61,994,211

	<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 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
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 5,500,000 5,500,000

Total Act 511, Current Taxes 5,500,000

Act 511 Tax Limit -->	3,138,030,452 X	12	37,656,365
	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> Chester	31.4852	31.8707	1.23%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
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	36,931,843
1200 Special Programs - Elementary / Secondary	12,703,200
1300 Vocational Education	1,998,203
1400 Other Instructional Programs - Elementary / Secondary	174,683
Total Instruction	\$51,807,929
2000 Support Services	
2100 Support Services - Students	3,092,971
2200 Support Services - Instructional Staff	3,263,357
2300 Support Services - Administration	4,860,043
2400 Support Services - Pupil Health	931,015
2500 Support Services - Business	1,221,964
2600 Operation and Maintenance of Plant Services	7,347,162
2700 Student Transportation Services	5,558,375
2800 Support Services - Central	2,854,341
2900 Other Support Services	37,551
Total Support Services	\$29,166,779
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,475,466
3300 Community Services	13,101
Total Operation of Non-Instructional Services	\$1,488,567
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	175,000
Total Facilities Acquisition, Construction and Improvement Services	\$175,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,508,077
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,598,077
Total Estimated Expenditures and Other Financing Uses	\$90,236,352

2021-2022 Final General Fund Budget

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,443,718
200 Personnel Services - Employee Benefits	13,153,639
300 Purchased Professional and Technical Services	58,149
400 Purchased Property Services	3,500
500 Other Purchased Services	3,831,000
600 Supplies	412,337
700 Property	29,500
Total Regular Programs - Elementary / Secondary	\$36,931,843
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,698,555
200 Personnel Services - Employee Benefits	1,751,418
300 Purchased Professional and Technical Services	5,402,751
400 Purchased Property Services	2,000
500 Other Purchased Services	2,776,977
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$12,703,200
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,998,203
Total Vocational Education	\$1,998,203
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	62,753
500 Other Purchased Services	111,930
Total Other Instructional Programs - Elementary / Secondary	\$174,683
Total Instruction	\$51,807,929
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,664,572
200 Personnel Services - Employee Benefits	1,105,649
300 Purchased Professional and Technical Services	301,900
500 Other Purchased Services	5,100
600 Supplies	14,000
700 Property	1,000
800 Other Objects	750
Total Support Services - Students	\$3,092,971
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,514,387
200 Personnel Services - Employee Benefits	979,634
300 Purchased Professional and Technical Services	86,631
400 Purchased Property Services	3,800
500 Other Purchased Services	19,950

2021-2022 Final General Fund Budget

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	648,155
700 Property	6,800
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$3,263,357
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,606,727
200 Personnel Services - Employee Benefits	1,589,939
300 Purchased Professional and Technical Services	323,902
500 Other Purchased Services	195,325
600 Supplies	69,450
700 Property	9,000
800 Other Objects	65,700
Total Support Services - Administration	\$4,860,043
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	527,775
200 Personnel Services - Employee Benefits	335,380
300 Purchased Professional and Technical Services	12,860
500 Other Purchased Services	27,800
600 Supplies	27,200
Total Support Services - Pupil Health	\$931,015
2500 Support Services - Business	
100 Personnel Services - Salaries	686,912
200 Personnel Services - Employee Benefits	364,905
300 Purchased Professional and Technical Services	60,522
500 Other Purchased Services	9,250
600 Supplies	13,000
800 Other Objects	87,375
Total Support Services - Business	\$1,221,964
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,228,789
200 Personnel Services - Employee Benefits	1,769,458
300 Purchased Professional and Technical Services	181,500
400 Purchased Property Services	1,195,407
500 Other Purchased Services	288,438
600 Supplies	1,503,070
700 Property	154,000
800 Other Objects	26,500
Total Operation and Maintenance of Plant Services	\$7,347,162
2700 Student Transportation Services	
100 Personnel Services - Salaries	141,600
200 Personnel Services - Employee Benefits	103,653
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500
500 Other Purchased Services	5,247,727
600 Supplies	34,395

2021-2022 Final General Fund Budget

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,558,375
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	953,537
200 Personnel Services - Employee Benefits	645,601
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	170,499
600 Supplies	394,828
700 Property	496,376
800 Other Objects	3,500
Total Support Services - Central	\$2,854,341
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$29,166,779
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	752,430
200 Personnel Services - Employee Benefits	338,405
300 Purchased Professional and Technical Services	108,500
400 Purchased Property Services	1,000
500 Other Purchased Services	132,964
600 Supplies	84,770
700 Property	19,111
800 Other Objects	38,286
Total Student Activities	\$1,475,466
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	13,101
Total Community Services	\$13,101
Total Operation of Non-Instructional Services	\$1,488,567
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	175,000
Total Facilities Acquisition, Construction and Improvement Services	\$175,000
Total Facilities Acquisition, Construction and Improvement Services	\$175,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	992,077
900 Other Uses of Funds	6,516,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,508,077
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	90,000
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$7,598,077
TOTAL EXPENDITURES	\$90,236,352

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	10,000,000	10,000,000
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	2,000,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	900,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,000,000
Private Purpose Trust Fund	250,000	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$15,190,000	\$15,190,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	10,000,000	10,000,000
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	8,000,000	8,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$20,000,000	\$20,000,000
TOTAL CASH AND INVESTMENTS	\$35,190,000	\$35,190,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	41,603,507	34,329,570
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,227,157	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,071,760	16,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$57,902,424	\$51,629,570
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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

	18,773	19,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

152,240

160,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$171,013

\$179,000

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

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	\$58,073,437	\$51,808,570

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	9,000,000	9,000,000
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	500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	400,000	400,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$10,040,000	\$10,040,000
TOTAL INDEBTEDNESS	\$68,113,437	\$61,848,570

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,683,210
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,683,210
 5900 Budgetary Reserve	 90,000
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	 \$6,773,210