

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/08/2021



President of the Board - Original Signature Required2/8/21

Date

Secretary of the Board - Original Signature Required2/8/21

Date

Chief School Administrator - Original Signature Required2/8/21

Date

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<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.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
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		<u>\$6,683,210</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	70,550,366	
7000 Revenue from State Sources	18,736,372	
8000 Revenue from Federal Sources	1,116,608	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$90,403,346</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$97,086,556</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	62,685,001
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	60,000
6150 Current Act 511 Taxes - Proportional Assessments	5,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,352,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	70,865
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	\$70,550,366
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,951,408
7112 Basic Education Funding-Social Security	1,257,657
7272 Early Intervention	1,941,234
7311 Pupil Transportation Subsidy	1,192,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	168,000
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	1,458,019
7505 Ready to Learn Block Grant	400,617
7820 State Share of Retirement Contributions	5,787,895
REVENUE FROM STATE SOURCES	\$18,736,372
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	649,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	126,508
8516 Title III - Language Instruction for English Learners and Immigrant Students	131,400
8517 Title IV - 21st Century Schools	44,700
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,116,608
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,403,346

Act 1 Index (current): 3.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$62,685,001	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,458,019</u>	
Total Approx. Tax Revenue:		\$64,143,020	
Approx. Tax Levy for Tax Rate Calculation:		\$66,469,286	
		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		96.42175%	96.42175%
k. Tax Levy Needed		\$66,469,286	\$66,469,286
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate		32.2081	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$66,469,286	\$66,469,286
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$65,011,267
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$62,685,001
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$62,685,001	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,458,019</u>	
Total Approx. Tax Revenue:	\$64,143,020	
Approx. Tax Levy for Tax Rate Calculation:	\$66,469,286	
	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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$62,685,001
Amount of Tax Relief for Homestead Exclusions	<u>\$1,458,019</u>
Total Approx. Tax Revenue:	\$64,143,020
Approx. Tax Levy for Tax Rate Calculation:	\$66,469,286
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,458,019	Lowering RE Tax Rate	\$0	\$1,458,019
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,458,019

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Chester	2,063,744,398	32.2081	66,469,286				96.42175%		
Totals:	2,063,744,398		66,469,286	-	1,458,019	=	65,011,267	X	96.42175% = 62,685,001
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00		\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00		\$0.00	0	0	
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							0	0	
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%	4,200,000	4,200,000	
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							5,200,000	5,200,000	
Total Act 511, Current Taxes								5,200,000	
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	32.2081	2.30%	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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		37,201,696
1200 Special Programs - Elementary / Secondary		12,730,772
1300 Vocational Education		1,998,203
1400 Other Instructional Programs - Elementary / Secondary		174,683
Total Instruction		\$52,105,354
2000 Support Services		
2100 Support Services - Students		3,111,768
2200 Support Services - Instructional Staff		3,111,417
2300 Support Services - Administration		4,876,440
2400 Support Services - Pupil Health		935,675
2500 Support Services - Business		1,224,965
2600 Operation and Maintenance of Plant Services		7,387,600
2700 Student Transportation Services		5,560,493
2800 Support Services - Central		2,790,439
2900 Other Support Services		37,551
Total Support Services		\$29,036,348
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		\$90,403,346

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,443,717
200 Personnel Services - Employee Benefits	13,416,748
300 Purchased Professional and Technical Services	58,149
400 Purchased Property Services	3,500
500 Other Purchased Services	3,829,000
600 Supplies	421,082
700 Property	29,500
Total Regular Programs - Elementary / Secondary	\$37,201,696
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,698,555
200 Personnel Services - Employee Benefits	1,778,990
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	\$12,730,772
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	\$52,105,354
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,664,572
200 Personnel Services - Employee Benefits	1,124,446
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	\$3,111,768
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,416,387
200 Personnel Services - Employee Benefits	925,694
300 Purchased Professional and Technical Services	86,631
400 Purchased Property Services	3,800
500 Other Purchased Services	19,950

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<u>Description</u>	<u>Amount</u>
600 Supplies	648,155
700 Property	6,800
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$3,111,417
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,606,727
200 Personnel Services - Employee Benefits	1,612,836
300 Purchased Professional and Technical Services	323,902
500 Other Purchased Services	195,325
600 Supplies	63,250
700 Property	9,000
800 Other Objects	65,400
Total Support Services - Administration	\$4,876,440
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	527,775
200 Personnel Services - Employee Benefits	340,285
300 Purchased Professional and Technical Services	12,815
500 Other Purchased Services	27,800
600 Supplies	27,000
Total Support Services - Pupil Health	\$935,675
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	686,912
200 Personnel Services - Employee Benefits	367,906
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	\$1,224,965
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,228,789
200 Personnel Services - Employee Benefits	1,809,896
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	\$7,387,600
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	141,600
200 Personnel Services - Employee Benefits	105,770
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500
500 Other Purchased Services	5,247,728
600 Supplies	34,395

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Description	Amount
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,560,493
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	953,537
200 Personnel Services - Employee Benefits	656,699
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	170,499
600 Supplies	394,828
700 Property	496,376
800 Other Objects	3,500
Total Support Services - Central	\$2,790,439
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$29,036,348
3000 <u>Operation of Non-Instructional Services</u>	
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 <u>Facilities Acquisition, Construction and Improvement Services</u>	
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 <u>Other Expenditures and Financing Uses</u>	
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	\$90,403,346

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	41,603,507	34,329,570
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	18,773	19,000
0550 Authority Lease Obligations		
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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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