

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Elizabeth Butch

(610)240-1933

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tredyffrin-Easttown SD	COUNTY : Chester	AUN : 124157802
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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	\$163233551
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Tredyffrin-Easttown SD	County : Chester	AUN Number : 124157802
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary 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.	Subsequent year's budget, capital projects, vested employee services, future retirement plan rate stabilization, medial plan rate stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future athletic program 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	35,538,986
0840 Assigned Fund Balance	177,039
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$35,716,025
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	128,871,009
7000 Revenue from State Sources	22,157,927
8000 Revenue from Federal Sources	1,333,935
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$152,362,871
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$188,078,896

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	121,761,862
6112 Interim Real Estate Taxes	721,639
6113 Public Utility Realty Taxes	109,517
6150 Current Act 511 Taxes - Proportional Assessments	3,332,512
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,055,315
6500 Earnings on Investments	46,826
6700 Revenues from LEA Activities	265,137
6800 Revenues from Intermediary Sources / Pass-Through Funds	839,286
6910 Rentals	584,071
6990 Refunds and Other Miscellaneous Revenue	154,844
REVENUE FROM LOCAL SOURCES	\$128,871,009
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,759,896
7271 Special Education funds for School-Aged Pupils	2,328,962
7311 Pupil Transportation Subsidy	526,876
7330 Health Services (Medical, Dental, Nurse, Act 25)	152,995
7340 State Property Tax Reduction Allocation	2,099,920
7505 Ready to Learn Block Grant	199,614
7810 State Share of Social Security and Medicare Taxes	2,457,638
7820 State Share of Retirement Contributions	10,632,026
REVENUE FROM STATE SOURCES	\$22,157,927
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	236,998
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,101
8517 Title IV - 21st Century Schools	14,836
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	650,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	\$1,333,935
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	152,362,871

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$121,761,862

Amount of Tax Relief for Homestead Exclusions \$2,099,920

Total Approx. Tax Revenue: \$123,861,782

Approx. Tax Levy for Tax Rate Calculation: \$127,485,423

Chester

Total

2020-21 Data

a. Assessed Value	\$5,035,833,379	\$5,035,833,379
b. Real Estate Mills	24.5003	

I. 2021-22 Data

c. 2019 STEB Market Value	\$9,058,087,616	\$9,058,087,616
d. Assessed Value	\$5,076,511,705	\$5,076,511,705
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$123,379,429	\$123,379,429
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$123,379,429	\$123,379,429
(f Total * g)		
i. Base Mills Subject to Index	24.5003	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.11000%	97.11000%
k. Tax Levy Needed	\$127,485,423	\$127,485,423
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate 25.1128

(k / d * 1000)

l. Tax Levy Generated by Mills	\$127,485,423	\$127,485,423
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$125,385,503
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$121,761,862
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$121,761,862
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,920</u>
Total Approx. Tax Revenue:	\$123,861,782
Approx. Tax Levy for Tax Rate Calculation:	\$127,485,423

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index	25.2353	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$128,107,296	\$128,107,296
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$7,485.00	
V. Number of Homestead/Farmstead Properties	11171	11171
Median Assessed Value of Homestead Properties		\$256,665

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$121,761,862	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,920</u>	
Total Approx. Tax Revenue:	\$123,861,782	
Approx. Tax Levy for Tax Rate Calculation:	\$127,485,423	
	Chester	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,099,920	Lowering RE Tax Rate	\$0	\$2,099,920
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,099,920

CODE6111 Current Real Estate Taxes

<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>			
Chester	5,076,511,705	25.1128	127,485,423			97.11000%
Totals:	5,076,511,705		127,485,423	-	2,099,920 =	125,385,503 X 97.11000% = 121,761,862

		<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	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,302,971	3,302,971
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	29,541	29,541
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				3,332,512	3,332,512
Total Act 511, Current Taxes					3,332,512
Act 511 Tax Limit -->		9,058,087,616	X	12	108,697,051
		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	24.5003	25.1128	2.50%	Yes	3.0%				
	<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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	67,683,198
1200 Special Programs - Elementary / Secondary	31,391,652
1300 Vocational Education	700,000
1400 Other Instructional Programs - Elementary / Secondary	139,113
Total Instruction	\$99,913,963
2000 Support Services	
2100 Support Services - Students	6,188,283
2200 Support Services - Instructional Staff	3,962,205
2300 Support Services - Administration	8,488,445
2400 Support Services - Pupil Health	1,841,683
2500 Support Services - Business	1,389,338
2600 Operation and Maintenance of Plant Services	12,326,482
2700 Student Transportation Services	8,465,464
2800 Support Services - Central	4,443,199
2900 Other Support Services	921,536
Total Support Services	\$48,026,635
3000 Operation of Non-Instructional Services	
3200 Student Activities	319,968
Total Operation of Non-Instructional Services	\$319,968
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,515,427
5200 Interfund Transfers - Out	5,457,558
5900 Budgetary Reserve	3,000,000
Total Other Expenditures and Financing Uses	\$14,972,985
Total Estimated Expenditures and Other Financing Uses	\$163,233,551

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,805,810
200 Personnel Services - Employee Benefits	22,935,284
300 Purchased Professional and Technical Services	2,362,806
400 Purchased Property Services	658,773
500 Other Purchased Services	915,952
600 Supplies	1,988,057
700 Property	967,516
800 Other Objects	49,000
Total Regular Programs - Elementary / Secondary	\$67,683,198
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,142,988
200 Personnel Services - Employee Benefits	4,209,906
300 Purchased Professional and Technical Services	14,931,000
500 Other Purchased Services	4,983,300
600 Supplies	124,458
Total Special Programs - Elementary / Secondary	\$31,391,652
1300 <u>Vocational Education</u>	
500 Other Purchased Services	700,000
Total Vocational Education	\$700,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	101,202
200 Personnel Services - Employee Benefits	37,911
Total Other Instructional Programs - Elementary / Secondary	\$139,113
Total Instruction	\$99,913,963
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,847,111
200 Personnel Services - Employee Benefits	2,209,986
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	5,000
500 Other Purchased Services	30,500
600 Supplies	59,186
800 Other Objects	500
Total Support Services - Students	\$6,188,283
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,173,923
200 Personnel Services - Employee Benefits	1,485,310
300 Purchased Professional and Technical Services	18,720
400 Purchased Property Services	7,200
500 Other Purchased Services	19,121
600 Supplies	216,748
700 Property	25,688

<u>Description</u>	<u>Amount</u>
800 Other Objects	15,495
Total Support Services - Instructional Staff	\$3,962,205
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,562,146
200 Personnel Services - Employee Benefits	2,386,867
300 Purchased Professional and Technical Services	746,815
400 Purchased Property Services	43,300
500 Other Purchased Services	587,620
600 Supplies	80,100
700 Property	59,237
800 Other Objects	22,360
Total Support Services - Administration	\$8,488,445
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	755,436
200 Personnel Services - Employee Benefits	486,093
300 Purchased Professional and Technical Services	395,000
400 Purchased Property Services	1,500
500 Other Purchased Services	200
600 Supplies	177,184
700 Property	26,270
Total Support Services - Pupil Health	\$1,841,683
2500 Support Services - Business	
100 Personnel Services - Salaries	724,962
200 Personnel Services - Employee Benefits	497,326
300 Purchased Professional and Technical Services	59,340
400 Purchased Property Services	630
500 Other Purchased Services	6,370
600 Supplies	54,920
700 Property	7,790
800 Other Objects	38,000
Total Support Services - Business	\$1,389,338
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,812,233
200 Personnel Services - Employee Benefits	2,967,129
300 Purchased Professional and Technical Services	198,050
400 Purchased Property Services	2,365,370
500 Other Purchased Services	341,150
600 Supplies	1,324,000
700 Property	308,550
800 Other Objects	10,000
Total Operation and Maintenance of Plant Services	\$12,326,482
2700 Student Transportation Services	
100 Personnel Services - Salaries	245,201
200 Personnel Services - Employee Benefits	149,443
400 Purchased Property Services	10,950

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	7,500,100
600 Supplies	554,170
700 Property	5,000
800 Other Objects	600
Total Student Transportation Services	\$8,465,464
2800 Support Services - Central	
100 Personnel Services - Salaries	1,428,190
200 Personnel Services - Employee Benefits	870,635
300 Purchased Professional and Technical Services	1,166,456
400 Purchased Property Services	380,696
500 Other Purchased Services	35,380
600 Supplies	510,842
700 Property	50,000
800 Other Objects	1,000
Total Support Services - Central	\$4,443,199
2900 Other Support Services	
100 Personnel Services - Salaries	442,515
200 Personnel Services - Employee Benefits	388,021
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	75,000
Total Other Support Services	\$921,536
Total Support Services	\$48,026,635
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	260,073
200 Personnel Services - Employee Benefits	19,895
500 Other Purchased Services	35,000
600 Supplies	5,000
Total Student Activities	\$319,968
Total Operation of Non-Instructional Services	\$319,968
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,640,427
900 Other Uses of Funds	3,875,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,515,427
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,457,558
Total Interfund Transfers - Out	\$5,457,558
5900 Budgetary Reserve	
800 Other Objects	3,000,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$3,000,000
Total Other Expenditures and Financing Uses	\$14,972,985
TOTAL EXPENDITURES	\$163,233,551

Cash and Short-Term Investments**06/30/2021 Estimate****06/30/2022 Projection**

General Fund	31,442,025	25,080,745
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	888,341	888,341
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**\$32,330,366****\$25,969,086****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

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$32,330,366	\$25,969,086

Long-Term Indebtedness

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	67,940,000	64,065,000
0520 Extended-Term Financing Agreements Payable	.	
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	7,979,194	7,979,194
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,020,742	18,020,742
0599 Other Noncurrent Liabilities		
Total General Fund	\$93,939,936	\$90,064,936
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		

2021-2022 Final General Fund Budget

Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection****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
- 0550 Authority Lease Obligations
- 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 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

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection****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

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection****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****\$93,939,936****\$90,064,936**

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****\$93,939,936****\$90,064,936**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,668,306
0840 Assigned Fund Balance	177,039
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,845,345
5900 Budgetary Reserve	3,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$27,845,345