

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2021



President of the Board - Original Signature Required6/22/21

Date

Secretary of the Board - Original Signature Required6/24/2021

Date

Chief School Administrator - Original Signature Required6/22/21

DateAnthony R Testa

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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 : Chichester SD	COUNTY : Delaware	AUN : 125231303
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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 ☒ X
No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$86250861
Ending Unassigned Fund Balance	\$6373392
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.38%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒ X
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Chichester SD	County : Delaware	AUN Number : 125231303
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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 5/19/2021
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund balance within acceptable limit.
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 PSERS and Technology Leases

<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	5,092,131
0850 Unassigned Fund Balance	6,373,392
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,465,523</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	51,725,088
7000 Revenue from State Sources	26,729,975
8000 Revenue from Federal Sources	3,079,348
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$81,534,411</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$92,999,934</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,864,431
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	199,266
6150 Current Act 511 Taxes - Proportional Assessments	398,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,875,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	859,392
6940 Tuition from Patrons	10,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	398,299
REVENUE FROM LOCAL SOURCES	\$51,725,088
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,878,317
7112 Basic Education Funding-Social Security	1,306,747
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,612,136
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,914,734
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,500
7340 State Property Tax Reduction Allocation	1,797,881
7505 Ready to Learn Block Grant	541,395
7820 State Share of Retirement Contributions	6,949,265
REVENUE FROM STATE SOURCES	\$26,729,975
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	888,672
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	127,770
8517 NCLB, Title IV - 21St Century Schools	68,123
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,111,753
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	703,530

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	179,500
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$3,079,348
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,534,411

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,864,431	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,797,881</u>	
Total Approx. Tax Revenue:	\$49,662,312	
Approx. Tax Levy for Tax Rate Calculation:	\$52,448,073	
	Delaware	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$1,243,467,710	\$1,243,467,710
b. Real Estate Mills	40.7528	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,566,350,014	\$1,566,350,014
d. Assessed Value	\$2,069,741,314	\$2,069,741,314
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$50,674,791	\$50,674,791
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$50,674,791	\$50,674,791
(f Total * g)		
i. Base Mills Subject to Index	24.4836	
(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	94.50000%	94.50000%
k. Tax Levy Needed	\$52,448,073	\$52,448,073
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	25.3404	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,448,073	\$52,448,073
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,650,192
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,864,431
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,864,431	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,797,881</u>	
Total Approx. Tax Revenue:	\$49,662,312	
Approx. Tax Levy for Tax Rate Calculation:	\$52,448,073	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.3405	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,448,280	\$52,448,280
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	\$14,185.00	
Number of Homestead/Farmstead Properties	5017	5017
Median Assessed Value of Homestead Properties		\$175,975

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,864,431
Amount of Tax Relief for Homestead Exclusions	<u>\$1,797,881</u>
Total Approx. Tax Revenue:	\$49,662,312
Approx. Tax Levy for Tax Rate Calculation:	\$52,448,073
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,797,881	Lowering RE Tax Rate	\$0	\$1,797,881
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,797,881

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>		
Delaware	2,069,741,314	25.3404	52,448,073				94.50000%		
Totals:	2,069,741,314		52,448,073	-	1,797,881	=	50,650,192	X	94.50000% = 47,864,431
				<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%	398,700	398,700		
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						398,700	398,700		
Total Act 511, Current Taxes							398,700		
Act 511 Tax Limit -->					1,566,350,014	X	12	18,796,200	
					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>									
	Delaware	24.4836	25.3404	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,779,360
1200 Special Programs - Elementary / Secondary	15,680,247
1300 Vocational Education	836,138
1400 Other Instructional Programs - Elementary / Secondary	2,621,308
1500 Nonpublic School Programs	14,684
Total Instruction	\$51,931,737
2000 Support Services	
2100 Support Services - Students	4,513,290
2200 Support Services - Instructional Staff	1,532,159
2300 Support Services - Administration	4,231,243
2400 Support Services - Pupil Health	620,160
2500 Support Services - Business	994,541
2600 Operation and Maintenance of Plant Services	6,339,967
2700 Student Transportation Services	4,183,254
2800 Support Services - Central	2,848,452
2900 Other Support Services	47,417
Total Support Services	\$25,310,483
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,504,712
3300 Community Services	218,641
Total Operation of Non-Instructional Services	\$1,723,353
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,285,288
Total Other Expenditures and Financing Uses	\$7,285,288
Total Estimated Expenditures and Other Financing Uses	\$86,250,861

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,655,083
200 Personnel Services - Employee Benefits	11,508,225
300 Purchased Professional and Technical Services	701,964
400 Purchased Property Services	785,150
500 Other Purchased Services	2,444,849
600 Supplies	670,514
700 Property	11,000
800 Other Objects	2,575
Total Regular Programs - Elementary / Secondary	\$32,779,360
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,648,471
200 Personnel Services - Employee Benefits	3,317,127
300 Purchased Professional and Technical Services	4,553,189
400 Purchased Property Services	279,276
500 Other Purchased Services	2,686,184
600 Supplies	196,000
Total Special Programs - Elementary / Secondary	\$15,680,247
1300 <u>Vocational Education</u>	
500 Other Purchased Services	836,138
Total Vocational Education	\$836,138
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,003,698
200 Personnel Services - Employee Benefits	565,310
500 Other Purchased Services	63,500
600 Supplies	988,800
Total Other Instructional Programs - Elementary / Secondary	\$2,621,308
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,684
Total Nonpublic School Programs	\$14,684
Total Instruction	\$51,931,737
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,587,938
200 Personnel Services - Employee Benefits	1,773,063
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	26,001
500 Other Purchased Services	10,948
600 Supplies	36,720
800 Other Objects	10,620
Total Support Services - Students	\$4,513,290
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	678,800
200 Personnel Services - Employee Benefits	593,499
300 Purchased Professional and Technical Services	131,815
400 Purchased Property Services	6,378
500 Other Purchased Services	15,800
600 Supplies	100,867
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$1,532,159
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,093,968
200 Personnel Services - Employee Benefits	1,440,390
300 Purchased Professional and Technical Services	423,600
400 Purchased Property Services	10,795
500 Other Purchased Services	139,391
600 Supplies	53,141
800 Other Objects	69,958
Total Support Services - Administration	\$4,231,243
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	304,213
200 Personnel Services - Employee Benefits	197,662
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	1,185
600 Supplies	17,100
Total Support Services - Pupil Health	\$620,160
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	509,551
200 Personnel Services - Employee Benefits	418,698
300 Purchased Professional and Technical Services	42,600
400 Purchased Property Services	6,817
500 Other Purchased Services	11,365
600 Supplies	2,750
800 Other Objects	2,760
Total Support Services - Business	\$994,541
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,087,579
200 Personnel Services - Employee Benefits	1,429,708
300 Purchased Professional and Technical Services	277,867
400 Purchased Property Services	895,442
500 Other Purchased Services	313,607
600 Supplies	1,201,203
700 Property	133,000
800 Other Objects	1,561
Total Operation and Maintenance of Plant Services	\$6,339,967
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,763,429

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,553,905
300	Purchased Professional and Technical Services	11,702
400	Purchased Property Services	469,422
500	Other Purchased Services	188,712
600	Supplies	192,584
700	Property	3,500
Total Student Transportation Services		\$4,183,254
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	857,539
200	Personnel Services - Employee Benefits	617,596
300	Purchased Professional and Technical Services	388,719
400	Purchased Property Services	408,710
500	Other Purchased Services	84,579
600	Supplies	401,384
700	Property	87,500
800	Other Objects	2,425
Total Support Services - Central		\$2,848,452
2900 <u>Other Support Services</u>		
100	Personnel Services - Salaries	12,080
200	Personnel Services - Employee Benefits	924
500	Other Purchased Services	34,413
Total Other Support Services		\$47,417
Total Support Services		\$25,310,483
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	858,246
200	Personnel Services - Employee Benefits	382,271
300	Purchased Professional and Technical Services	85,050
400	Purchased Property Services	24,000
500	Other Purchased Services	26,645
600	Supplies	108,950
800	Other Objects	19,550
Total Student Activities		\$1,504,712
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	18,000
200	Personnel Services - Employee Benefits	8,008
300	Purchased Professional and Technical Services	161,114
400	Purchased Property Services	20,700
500	Other Purchased Services	193
600	Supplies	10,626
Total Community Services		\$218,641
Total Operation of Non-Instructional Services		\$1,723,353
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,957,257
900 Other Uses of Funds	4,328,031
Total Debt Service / Other Expenditures and Financing Uses	\$7,285,288
Total Other Expenditures and Financing Uses	\$7,285,288
TOTAL EXPENDITURES	\$86,250,861

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	10,808,782	5,973,577
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	350,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	950,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	140,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,148,782	\$7,413,577

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

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<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	\$12,148,782	\$7,413,577

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	28,541,750	24,077,781
0520 Extended-Term Financing Agreements Payable	336,000	150,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	800,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,677,750	\$25,027,781
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		
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		
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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$29,677,750	\$25,027,781

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$5,000,000	\$5,000,000
TOTAL INDEBTEDNESS	\$34,677,750	\$30,027,781

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	375,681
0850 Unassigned Fund Balance	6,373,392
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,749,073
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,749,073