

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/06/2021

  
President of the Board - Original Signature Required

6/23/21  
Date

  
Secretary of the Board - Original Signature Required

6/23/21  
Date

  
Chief School Administrator - Original Signature Required

6/23/21  
Date

James D Mirabelli

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Extn :

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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 :

Abington Heights SD

COUNTY :

Lackawanna

AUN :

119350303

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	\$52436943
Ending Unassigned Fund Balance	\$506205
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.96%

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

6/23/2021

DUE DATE: AUGUST 15, 2021

# FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Abington Heights SD	County : Lackawanna	AUN Number : 119350303
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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 <i>Laurie Byrnes</i>	DATE 6
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$293,369.00 Function 2200, Object 200: \$401,355.00	Benefits exceed salaries in the 2200 function due to PDE recoding of Tuition Reimbursement to 2200 function in Chart of Accounts. Abington Heights pays a significant amount of Tuition Reimbursement to professional staff in this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$150K contingency for general unanticipated costs: \$250k for unanticipated teaching positions for potential enrollment increases; \$75k for additional unanticipated student activity costs; \$130k for potential additional student learning opportunities.
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.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for projected employee benefit increases.
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 for future capital projects

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	1,500,000
0840 Assigned Fund Balance	7,000,000
0850 Unassigned Fund Balance	1,941,868
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,441,868</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,798,066
7000 Revenue from State Sources	15,063,214
8000 Revenue from Federal Sources	2,140,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$50,001,280</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$60,443,148</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	26,247,066
6113 Public Utility Realty Taxes	31,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,000
6150 Current Act 511 Taxes - Proportional Assessments	4,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	485,000
6910 Rentals	30,000
6940 Tuition from Patrons	40,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$32,798,066</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,583,092
7112 Basic Education Funding-Social Security	868,211
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,757,164
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,054
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	817,717
7505 Ready to Learn Block Grant	294,812
7820 State Share of Retirement Contributions	3,704,164
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,063,214</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,000
8517 NCLB, Title IV - 21St Century Schools	20,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	640,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	780,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	175,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,140,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>50,001,280</b>

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,247,066	
Amount of Tax Relief for Homestead Exclusions	<u>\$817,717</u>	
Total Approx. Tax Revenue:	\$27,064,783	
Approx. Tax Levy for Tax Rate Calculation:	\$28,889,445	
	Lackawanna	Total

2020-21 Data		
a. Assessed Value	\$234,631,758	\$234,631,758
b. Real Estate Mills	122.9100	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,983,732,170	\$1,983,732,170
d. Assessed Value	\$235,045,524	\$235,045,524
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$28,838,589	\$28,838,589
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$28,838,589	\$28,838,589
(f Total * g)		
i. Base Mills Subject to Index	122.9100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$28,889,445	\$28,889,445
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	122.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,889,445	\$28,889,445
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,071,728
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,247,066
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,247,066	
Amount of Tax Relief for Homestead Exclusions	<u>\$817,717</u>	
Total Approx. Tax Revenue:	\$27,064,783	
Approx. Tax Levy for Tax Rate Calculation:	\$28,889,445	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	127.2118	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,900,564	\$29,900,564
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	\$1,102.50	
Number of Homestead/Farmstead Properties	6038	6038
Median Assessed Value of Homestead Properties		\$20,148

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,247,066
Amount of Tax Relief for Homestead Exclusions	<u>\$817,717</u>
Total Approx. Tax Revenue:	\$27,064,783
Approx. Tax Levy for Tax Rate Calculation:	\$28,889,445
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$817,717	Lowering RE Tax Rate	\$0	\$817,717
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$817,717

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 119350303     Abington Heights SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/22/2021 3:13:28 PM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<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>
Lackawanna	235,045,524	122.9100	28,889,445			93.50000%	
<b>Totals:</b>	<b>235,045,524</b>		<b>28,889,445</b>	- 817,717	= 28,071,728	X 93.50000%	= 26,247,066
				<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			\$5.00	\$0.00	53,000	53,000
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>53,000</b>	<b>53,000</b>
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%	4,150,000	4,150,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000	500,000
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>4,650,000</b>	<b>4,650,000</b>
<b>Total Act 511, Current Taxes</b>							<b>4,703,000</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>1,983,732,170</b>	<b>X</b>	<b>12</b>	<b>23,804,786</b>
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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> Lackawanna	122.9100	122.9100	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,226,277
1200 Special Programs - Elementary / Secondary	6,451,018
1300 Vocational Education	325,000
1400 Other Instructional Programs - Elementary / Secondary	121,906
1500 Nonpublic School Programs	790
<b>Total Instruction</b>	<b>\$35,124,991</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,765,203
2200 Support Services - Instructional Staff	790,736
2300 Support Services - Administration	2,782,944
2400 Support Services - Pupil Health	724,722
2500 Support Services - Business	589,366
2600 Operation and Maintenance of Plant Services	4,198,826
2700 Student Transportation Services	2,505,360
2800 Support Services - Central	503,598
2900 Other Support Services	60,000
<b>Total Support Services</b>	<b>\$14,920,755</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	807,342
3300 Community Services	72,251
<b>Total Operation of Non-Instructional Services</b>	<b>\$879,593</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	207,535
5200 Interfund Transfers - Out	699,069
5900 Budgetary Reserve	605,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,511,604</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$52,436,943</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,973,105
200 Personnel Services - Employee Benefits	10,261,716
300 Purchased Professional and Technical Services	528,531
400 Purchased Property Services	279,723
500 Other Purchased Services	1,387,916
600 Supplies	795,286
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,226,277</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,187,346
200 Personnel Services - Employee Benefits	1,909,679
300 Purchased Professional and Technical Services	695,000
400 Purchased Property Services	331
500 Other Purchased Services	533,982
600 Supplies	124,680
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,451,018</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	325,000
<b>Total Vocational Education</b>	<b>\$325,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	62,000
200 Personnel Services - Employee Benefits	26,406
500 Other Purchased Services	33,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$121,906</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
600 Supplies	790
<b>Total Nonpublic School Programs</b>	<b>\$790</b>
<b>Total Instruction</b>	<b>\$35,124,991</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,424,477
200 Personnel Services - Employee Benefits	964,918
300 Purchased Professional and Technical Services	340,400
400 Purchased Property Services	7,108
600 Supplies	28,300
<b>Total Support Services - Students</b>	<b>\$2,765,203</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	293,369
200 Personnel Services - Employee Benefits	401,355
300 Purchased Professional and Technical Services	43,840
400 Purchased Property Services	1,194
500 Other Purchased Services	5,398

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<u>Description</u>	<u>Amount</u>
600 Supplies	45,580
<b>Total Support Services - Instructional Staff</b>	<b>\$790,736</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,345,332
200 Personnel Services - Employee Benefits	841,859
300 Purchased Professional and Technical Services	433,840
400 Purchased Property Services	15,646
500 Other Purchased Services	80,714
600 Supplies	48,853
800 Other Objects	16,700
<b>Total Support Services - Administration</b>	<b>\$2,782,944</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	438,070
200 Personnel Services - Employee Benefits	276,968
400 Purchased Property Services	304
500 Other Purchased Services	880
600 Supplies	8,500
<b>Total Support Services - Pupil Health</b>	<b>\$724,722</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	291,485
200 Personnel Services - Employee Benefits	213,865
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	2,061
500 Other Purchased Services	1,955
600 Supplies	10,000
<b>Total Support Services - Business</b>	<b>\$589,366</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	784,461
200 Personnel Services - Employee Benefits	590,474
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	1,387,000
500 Other Purchased Services	250,891
600 Supplies	1,006,000
700 Property	90,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,198,826</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	152,801
200 Personnel Services - Employee Benefits	84,726
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	2,169,333
600 Supplies	95,000
<b>Total Student Transportation Services</b>	<b>\$2,505,360</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	263,293

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	185,437
300 Purchased Professional and Technical Services	51,860
400 Purchased Property Services	2,001
500 Other Purchased Services	1,007
<b>Total Support Services - Central</b>	<b>\$503,598</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	60,000
<b>Total Other Support Services</b>	<b>\$60,000</b>
<b>Total Support Services</b>	<b>\$14,920,755</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	436,068
200 Personnel Services - Employee Benefits	207,024
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	9,000
500 Other Purchased Services	52,500
600 Supplies	78,250
<b>Total Student Activities</b>	<b>\$807,342</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	28,088
200 Personnel Services - Employee Benefits	11,963
300 Purchased Professional and Technical Services	4,200
600 Supplies	28,000
<b>Total Community Services</b>	<b>\$72,251</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$879,593</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	17,960
900 Other Uses of Funds	189,575
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$207,535</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	699,069
<b>Total Interfund Transfers - Out</b>	<b>\$699,069</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	605,000
<b>Total Budgetary Reserve</b>	<b>\$605,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,511,604</b>
<b>TOTAL EXPENDITURES</b>	<b>\$52,436,943</b>



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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	14,000,000	12,500,000
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	3,400,000	3,100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	247,358	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	6,500,000	6,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$24,147,358</b>	<b>\$21,850,000</b>

<u>Long-Term Investments</u>	<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	\$24,147,358	\$21,850,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	3,285,000	2,655,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	573,041	383,466
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,858,041</b>	<b>\$3,038,466</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$3,858,041</b>	<b>\$3,038,466</b>	

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$3,858,041	\$3,038,466



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	506,205
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,006,205
5900 Budgetary Reserve	605,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,611,205