

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/03/2021



President of the Board - Original Signature RequiredDate 6/3/2021

Secretary of the Board - Original Signature RequiredDate 6.4.2021

Chief School Administrator - Original Signature RequiredDate 6-4-2021Daniel Carsley

Contact Person(610)869-2441 Extn :50200

Telephone Extensiondcarsley@avongrove.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Avon Grove SD	COUNTY : Chester	AUN : 124150503
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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	\$104057891
Ending Unassigned Fund Balance	\$3898725
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.74%

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 6-4-21
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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 : Avon Grove SD	County : Chester	AUN Number : 124150503
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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 4/23/2021
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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>
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 equal to 1% of budget per board policy, plus the amount of ESSER II and III funding for which plans are still being finalized
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.	General Fund reserves permitted to 8%
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 Funds set-aside for future increases in PSERS
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 Fund Balance for balancing current budget and future projects

<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	5,998,719
0840 Assigned Fund Balance	6,660,871
0850 Unassigned Fund Balance	6,622,494
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,282,084</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	63,833,674
7000 Revenue from State Sources	31,261,213
8000 Revenue from Federal Sources	4,135,360
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,230,247</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$118,512,331</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	59,768,474
6112 Interim Real Estate Taxes	275,000
6113 Public Utility Realty Taxes	50,000
6150 Current Act 511 Taxes - Proportional Assessments	850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	600,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	545,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES	\$63,833,674
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,484,635
7112 Basic Education Funding-Social Security	1,301,859
7160 Tuition for Orphans Subsidy	20,000
7250 Migratory Children	2,000
7271 Special Education funds for School-Aged Pupils	2,714,942
7311 Pupil Transportation Subsidy	1,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	444,333
7330 Health Services (Medical, Dental, Nurse, Act 25)	103,000
7340 State Property Tax Reduction Allocation	2,673,718
7505 Ready to Learn Block Grant	754,726
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	40,000
7820 State Share of Retirement Contributions	6,222,000
REVENUE FROM STATE SOURCES	\$31,261,213
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	482,597
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	109,455
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	88,513
8517 NCLB, Title IV - 21st Century Schools	17,305
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	730,841
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,406,649

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	300,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$4,135,360
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,230,247

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$59,768,474	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,674,376</u>	
Total Approx. Tax Revenue:	\$62,442,850	
Approx. Tax Levy for Tax Rate Calculation:	\$64,291,360	
	Chester	Total

2020-21 Data		
a. Assessed Value	\$1,915,000,000	\$1,915,000,000
b. Real Estate Mills	32.7100	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,822,012,783	\$2,822,012,783
d. Assessed Value	\$1,918,000,000	\$1,918,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$62,639,650	\$62,639,650
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$62,639,650	\$62,639,650
(f Total * g)		
i. Base Mills Subject to Index	32.7100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$64,291,360	\$64,291,360
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	33.5200	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$64,291,360	\$64,291,360
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$61,616,984
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$59,768,474
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$59,768,474
Amount of Tax Relief for Homestead Exclusions	<u>\$2,674,376</u>
Total Approx. Tax Revenue:	\$62,442,850
Approx. Tax Levy for Tax Rate Calculation:	\$64,291,360

	Chester	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.0184	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$65,247,291	\$65,247,291
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	\$9,832.00	
Number of Homestead/Farmstead Properties	8145	8145
Median Assessed Value of Homestead Properties		\$170,800

Act 1 Index (current): 4.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$59,768,474
Amount of Tax Relief for Homestead Exclusions	<u>\$2,674,376</u>
Total Approx. Tax Revenue:	\$62,442,850
Approx. Tax Levy for Tax Rate Calculation:	\$64,291,360

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,673,718	Lowering RE Tax Rate	\$0	\$2,673,718
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$658			\$658
Amount of Tax Relief from State/Local Sources				\$2,674,376

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>Percent Collected</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	1,918,000,000	33.5200	64,291,360				97.00000%		
Totals:	1,918,000,000		64,291,360	-	2,674,376	=	61,616,984	X	97.00000% = 59,768,474
				<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%		850,000		850,000
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							850,000		850,000
Total Act 511, Current Taxes									850,000
Act 511 Tax Limit -->					2,822,012,783	X	12		33,864,153
					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	32.7100	33.5200	2.48%	Yes	4.0%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,686,414
1200 Special Programs - Elementary / Secondary	15,159,617
1300 Vocational Education	2,681,007
1400 Other Instructional Programs - Elementary / Secondary	88,155
1500 Nonpublic School Programs	3,945
Total Instruction	\$62,619,138
2000 Support Services	
2100 Support Services - Students	4,706,017
2200 Support Services - Instructional Staff	3,032,254
2300 Support Services - Administration	4,712,208
2400 Support Services - Pupil Health	991,042
2500 Support Services - Business	965,657
2600 Operation and Maintenance of Plant Services	4,083,488
2700 Student Transportation Services	6,693,386
2800 Support Services - Central	2,157,365
2900 Other Support Services	216,078
Total Support Services	\$27,557,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,387,339
3300 Community Services	75,500
3400 Scholarships and Awards	17,500
Total Operation of Non-Instructional Services	\$1,480,339
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,422,249
5200 Interfund Transfers - Out	841,180
5900 Budgetary Reserve	4,137,490
Total Other Expenditures and Financing Uses	\$12,400,919
Total Estimated Expenditures and Other Financing Uses	\$104,057,891

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,400,085
200 Personnel Services - Employee Benefits	13,823,300
300 Purchased Professional and Technical Services	777,200
400 Purchased Property Services	101,600
500 Other Purchased Services	7,887,850
600 Supplies	576,729
800 Other Objects	119,650
Total Regular Programs - Elementary / Secondary	\$44,686,414
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,543,173
200 Personnel Services - Employee Benefits	2,347,794
300 Purchased Professional and Technical Services	5,275,500
400 Purchased Property Services	2,500
500 Other Purchased Services	3,915,300
600 Supplies	70,850
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$15,159,617
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	2,539,007
500 Other Purchased Services	142,000
Total Vocational Education	\$2,681,007
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,752
200 Personnel Services - Employee Benefits	6,003
300 Purchased Professional and Technical Services	25,400
500 Other Purchased Services	43,000
Total Other Instructional Programs - Elementary / Secondary	\$88,155
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,945
Total Nonpublic School Programs	\$3,945
Total Instruction	\$62,619,138
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,748,682
200 Personnel Services - Employee Benefits	1,717,135
300 Purchased Professional and Technical Services	94,000
400 Purchased Property Services	5,500
500 Other Purchased Services	13,200
600 Supplies	58,500
800 Other Objects	69,000
Total Support Services - Students	\$4,706,017

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,340,903
200 Personnel Services - Employee Benefits	960,796
300 Purchased Professional and Technical Services	203,943
500 Other Purchased Services	65,850
600 Supplies	456,812
800 Other Objects	3,950
Total Support Services - Instructional Staff	\$3,032,254
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,398,081
200 Personnel Services - Employee Benefits	1,565,040
300 Purchased Professional and Technical Services	420,700
400 Purchased Property Services	18,757
500 Other Purchased Services	110,380
600 Supplies	88,000
800 Other Objects	111,250
Total Support Services - Administration	\$4,712,208
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	556,704
200 Personnel Services - Employee Benefits	374,638
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,800
600 Supplies	23,900
Total Support Services - Pupil Health	\$991,042
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	541,635
200 Personnel Services - Employee Benefits	364,662
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	2,900
500 Other Purchased Services	14,250
600 Supplies	13,200
800 Other Objects	11,010
Total Support Services - Business	\$965,657
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	428,795
200 Personnel Services - Employee Benefits	320,943
300 Purchased Professional and Technical Services	99,200
400 Purchased Property Services	1,968,625
500 Other Purchased Services	440,684
600 Supplies	822,941
800 Other Objects	2,300
Total Operation and Maintenance of Plant Services	\$4,083,488
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,003

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Description	Amount
200 Personnel Services - Employee Benefits	38,779
400 Purchased Property Services	2,000
500 Other Purchased Services	6,571,054
600 Supplies	10,550
Total Student Transportation Services	\$6,693,386
2800 Support Services - Central	
100 Personnel Services - Salaries	698,260
200 Personnel Services - Employee Benefits	560,362
300 Purchased Professional and Technical Services	353,289
400 Purchased Property Services	10,000
500 Other Purchased Services	211,509
600 Supplies	321,195
800 Other Objects	2,750
Total Support Services - Central	\$2,157,365
2900 Other Support Services	
500 Other Purchased Services	31,078
800 Other Objects	185,000
Total Other Support Services	\$216,078
Total Support Services	\$27,557,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	609,697
200 Personnel Services - Employee Benefits	265,915
300 Purchased Professional and Technical Services	121,807
400 Purchased Property Services	32,910
500 Other Purchased Services	156,617
600 Supplies	177,591
800 Other Objects	22,802
Total Student Activities	\$1,387,339
3300 Community Services	
300 Purchased Professional and Technical Services	500
800 Other Objects	75,000
Total Community Services	\$75,500
3400 Scholarships and Awards	
800 Other Objects	17,500
Total Scholarships and Awards	\$17,500
Total Operation of Non-Instructional Services	\$1,480,339
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,062,249
900 Other Uses of Funds	3,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,422,249
5200 Interfund Transfers - Out	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	841,180
Total Interfund Transfers - Out	\$841,180
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,137,490
Total Budgetary Reserve	\$4,137,490
Total Other Expenditures and Financing Uses	\$12,400,919
TOTAL EXPENDITURES	\$104,057,891

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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	29,611,340	25,783,696
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	62,435,362	42,378,898
Debt Service Fund		
Food Service / Cafeteria Operations Fund	142,913	368,231
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,711,621	1,711,621
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	164,343	164,343
Permanent Fund		
Total Cash and Short-Term Investments	\$94,065,579	\$70,406,789

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		

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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	\$94,065,579	\$70,406,789

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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	99,975,000	121,615,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	19,358	7,287
0540 Accumulated Compensated Absences	1,779,734	1,729,734
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	21,702,026	21,702,026
0599 Other Noncurrent Liabilities	109,186,814	109,186,814
Total General Fund	\$232,662,932	\$254,240,861
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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Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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	55,037	50,037
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)	87,382	87,382
0599 Other Noncurrent Liabilities	1,922,186	1,922,186
Total Food Service / Cafeteria Operations Fund	\$2,064,605	\$2,059,605
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		

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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$234,727,537	\$256,300,466	

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<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	\$234,727,537	\$256,300,466

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,736,024
0840 Assigned Fund Balance	5,819,691
0850 Unassigned Fund Balance	3,898,725
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,454,440
5900 Budgetary Reserve	4,137,490
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,591,930