

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jeremy G Melber

(484)927-5020

Extn :

Contact Person

Telephone

Extension

melberj@pasd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Phoenixville Area SD	COUNTY : Chester	AUN : 124157203
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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	\$99144697
Ending Unassigned Fund Balance	\$7519590
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.58%

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

**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 : Phoenixville Area SD	County : Chester	AUN Number : 124157203
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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 April 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$0.00 Function 1400, Object 200: \$650,277.00 . Provide a justification.	
5160	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 3300, Object 100: \$45,000.00 Function 3300, Object 200: \$0.00 . Provide a justification.	
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$0.00 Function 1400, Object 200: \$650,277.00	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$874,723.00 Function 2800, Object 200: \$1,642,551.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget for expenditure contingencies
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.	Fund Balance maintained for for flexibility of unexpected expenses in future budget years.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	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.	Healthcare Reserve

<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	343,000
0840 Assigned Fund Balance	3,527,802
0850 Unassigned Fund Balance	6,570,735
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,441,537</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	81,660,859
7000 Revenue from State Sources	16,723,839
8000 Revenue from Federal Sources	760,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,144,698</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$109,586,235</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	67,490,516
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	65,000
6120 Current Per Capita Taxes, Section 679	77,500
6140 Current Act 511 Taxes - Flat Rate Assessments	77,500
6150 Current Act 511 Taxes - Proportional Assessments	9,615,343
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,500,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	540,000
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	225,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	260,000
REVENUE FROM LOCAL SOURCES	\$81,660,859
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,143,391
7271 Special Education funds for School-Aged Pupils	1,653,804
7299 Program Revenues Not Listed Previously in the 7200 Series	46,050
7311 Pupil Transportation Subsidy	1,100,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	518,700
7810 State Share of Social Security and Medicare Taxes	1,483,650
7820 State Share of Retirement Contributions	6,778,244
REVENUE FROM STATE SOURCES	\$16,723,839
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	380,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$760,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,144,698

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$67,490,516

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$67,490,516

Approx. Tax Levy for Tax Rate Calculation: \$69,865,959

Chester

Total

2020-21 Data

a. Assessed Value	\$2,127,971,264	\$2,127,971,264
b. Real Estate Mills	31.8200	

I. 2021-22 Data

c. 2019 STEB Market Value	\$3,413,214,182	\$3,413,214,182
d. Assessed Value	\$2,161,694,287	\$2,161,694,287
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$67,712,046	\$67,712,046
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$67,712,046	\$67,712,046
(f Total * g)		
i. Base Mills Subject to Index	31.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.60000%	96.60000%
k. Tax Levy Needed	\$69,865,959	\$69,865,959
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate 32.3200

(k / d * 1000)

l. Tax Levy Generated by Mills	\$69,865,959	\$69,865,959
(l / 1000 * d)		

m. Tax Levy minus Tax Relief for Homestead Exclusions	\$69,865,959	\$69,865,959
(m - Amount of Tax Relief for Homestead Exclusions)		

n. Net Tax Revenue Generated By Mills	\$67,490,516	\$67,490,516
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$67,490,516
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$67,490,516
Approx. Tax Levy for Tax Rate Calculation:	\$69,865,959

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.7746	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$70,848,666	\$70,848,666
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$138,970

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$67,490,516
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$67,490,516
Approx. Tax Levy for Tax Rate Calculation:	\$69,865,959

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

CODE

6111 Current Real Estate Taxes

<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>
Chester	2,161,694,287	32.3200	69,865,959			96.60000%	
Totals:	2,161,694,287		69,865,959	0 =	69,865,959 X	96.60000%	= 67,490,516

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		77,500
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	77,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes -- Flat Rate Assessments 77,500 77,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,015,343	7,015,343
6152 Current Act 511 Occupation Taxes	370.6500	0.000	1,500,000	1,500,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000	1,100,000
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 9,615,343 9,615,343

Total Act 511, Current Taxes 9,692,843

Act 511 Tax Limit -->	3,413,214,182 X	12	40,958,570
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Chester	31.8200	32.3200	1.58%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6152	Current Act 511 Occupation Taxes	370.6500	370.6500	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,541,935
1200 Special Programs - Elementary / Secondary	16,484,274
1300 Vocational Education	734,610
1400 Other Instructional Programs - Elementary / Secondary	735,277
Total Instruction	\$56,496,096
2000 Support Services	
2100 Support Services - Students	4,805,389
2200 Support Services - Instructional Staff	2,127,109
2300 Support Services - Administration	4,872,980
2400 Support Services - Pupil Health	1,183,642
2500 Support Services - Business	1,024,030
2600 Operation and Maintenance of Plant Services	6,162,450
2700 Student Transportation Services	5,068,384
2800 Support Services - Central	3,560,774
2900 Other Support Services	37,000
Total Support Services	\$28,841,758
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,269,759
3300 Community Services	623,340
Total Operation of Non-Instructional Services	\$2,893,099
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,623,928
5900 Budgetary Reserve	289,816
Total Other Expenditures and Financing Uses	\$10,913,744
Total Estimated Expenditures and Other Financing Uses	\$99,144,697

2021-2022 Final General Fund Budget

LEA : 124157203 Phoenixville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,992,693
200 Personnel Services - Employee Benefits	12,507,615
300 Purchased Professional and Technical Services	753,800
400 Purchased Property Services	251,325
500 Other Purchased Services	2,760,694
600 Supplies	770,574
700 Property	495,000
800 Other Objects	10,234
Total Regular Programs - Elementary / Secondary	\$38,541,935
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,323,591
200 Personnel Services - Employee Benefits	3,443,242
300 Purchased Professional and Technical Services	2,781,700
500 Other Purchased Services	4,766,041
600 Supplies	160,200
700 Property	8,500
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$16,484,274
1300 <u>Vocational Education</u>	
500 Other Purchased Services	734,610
Total Vocational Education	\$734,610
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
200 Personnel Services - Employee Benefits	650,277
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	75,000
Total Other Instructional Programs - Elementary / Secondary	\$735,277
Total Instruction	\$56,496,096
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,838,827
200 Personnel Services - Employee Benefits	1,790,137
300 Purchased Professional and Technical Services	111,500
400 Purchased Property Services	125
500 Other Purchased Services	7,000
600 Supplies	53,600
800 Other Objects	4,200
Total Support Services - Students	\$4,805,389
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,084,254
200 Personnel Services - Employee Benefits	575,938
300 Purchased Professional and Technical Services	238,400
500 Other Purchased Services	15,100

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	172,417
700 Property	36,000
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$2,127,109
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,725,398
200 Personnel Services - Employee Benefits	1,715,366
300 Purchased Professional and Technical Services	294,000
500 Other Purchased Services	62,550
600 Supplies	25,416
800 Other Objects	50,250
Total Support Services - Administration	\$4,872,980
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	676,640
200 Personnel Services - Employee Benefits	425,877
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	5,125
500 Other Purchased Services	1,500
600 Supplies	22,500
Total Support Services - Pupil Health	\$1,183,642
2500 Support Services - Business	
100 Personnel Services - Salaries	595,943
200 Personnel Services - Employee Benefits	375,087
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	37,000
500 Other Purchased Services	2,500
600 Supplies	6,000
800 Other Objects	2,500
Total Support Services - Business	\$1,024,030
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,546,562
200 Personnel Services - Employee Benefits	1,614,451
300 Purchased Professional and Technical Services	107,000
400 Purchased Property Services	618,139
500 Other Purchased Services	336,000
600 Supplies	885,298
700 Property	55,000
Total Operation and Maintenance of Plant Services	\$6,162,450
2700 Student Transportation Services	
100 Personnel Services - Salaries	116,734
200 Personnel Services - Employee Benefits	73,473
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	5,000
500 Other Purchased Services	4,787,877
600 Supplies	300

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$5,068,384
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	874,723
200 Personnel Services - Employee Benefits	1,642,551
300 Purchased Professional and Technical Services	183,000
400 Purchased Property Services	245,000
500 Other Purchased Services	2,000
600 Supplies	275,500
700 Property	335,000
800 Other Objects	3,000
Total Support Services - Central	\$3,560,774
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,000
Total Other Support Services	\$37,000
Total Support Services	\$28,841,758
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,116,874
200 Personnel Services - Employee Benefits	691,317
300 Purchased Professional and Technical Services	131,000
500 Other Purchased Services	212,500
600 Supplies	103,068
800 Other Objects	15,000
Total Student Activities	\$2,269,759
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	45,000
800 Other Objects	578,340
Total Community Services	\$623,340
Total Operation of Non-Instructional Services	\$2,893,099
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,612,135
900 Other Uses of Funds	7,011,793
Total Debt Service / Other Expenditures and Financing Uses	\$10,623,928
5900 <u>Budgetary Reserve</u>	
800 Other Objects	289,816
Total Budgetary Reserve	\$289,816
Total Other Expenditures and Financing Uses	\$10,913,744
TOTAL EXPENDITURES	\$99,144,697

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	10,400,000	10,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,900,000	2,700,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,000	50,000
Child Care Operations Fund		
Other Enterprise Funds	10,000	10,000
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	\$13,317,000	\$13,160,000
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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		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$13,317,000	\$13,160,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	118,475,000	108,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,000,000	4,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$123,875,000	\$113,400,000
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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
- 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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	\$123,875,000	\$113,400,000

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	\$123,875,000	\$113,400,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	363,000
0840 Assigned Fund Balance	2,558,948
0850 Unassigned Fund Balance	7,519,590
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,441,538
5900 Budgetary Reserve	289,816
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,731,354