

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

Jeffery Schott

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Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cheltenham SD	COUNTY : Montgomery	AUN : 123461302
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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	\$123077281
Ending Unassigned Fund Balance	\$8184301
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.64%

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 : Cheltenham SD	County : Montgomery	AUN Number : 123461302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	

<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	2,100,347
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,100,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,550,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,650,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	97,074,618
7000 Revenue from State Sources	24,701,922
8000 Revenue from Federal Sources	835,042
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$122,611,582</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$131,261,582</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	89,320,627
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	86,500
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	4,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,000,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	897,491
6910 Rentals	25,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$97,074,618
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,160,708
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	2,640,535
7311 Pupil Transportation Subsidy	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	105,000
7340 State Property Tax Reduction Allocation	3,481,358
7505 Ready to Learn Block Grant	340,388
7810 State Share of Social Security and Medicare Taxes	1,960,634
7820 State Share of Retirement Contributions	9,013,299
REVENUE FROM STATE SOURCES	\$24,701,922
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	486,017
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	114,879
8517 NCLB, Title IV - 21st Century Schools	34,146
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	200,000
REVENUE FROM FEDERAL SOURCES	\$835,042
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	122,611,582

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$89,320,627

Amount of Tax Relief for Homestead Exclusions \$3,481,358

Total Approx. Tax Revenue: \$92,801,985

Approx. Tax Levy for Tax Rate Calculation: \$96,523,678

Montgomery

Total

2020-21 Data

a. Assessed Value \$1,865,004,330 \$1,865,004,330
 b. Real Estate Mills 49.5325

I. 2021-22 Data

c. 2019 STEB Market Value \$2,893,128,226 \$2,893,128,226
 d. Assessed Value \$1,891,953,380 \$1,891,953,380
 e. Assessed Value of New Constr/ Renov \$0 \$0

2020-21 Calculations

f. 2020-21 Tax Levy \$92,378,327 \$92,378,327
 (a * b)

2021-22 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2020-21 Tax Levy \$92,378,327 \$92,378,327
 (f Total * g)
 i. Base Mills Subject to Index 49.5325
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 96.00000% 96.00000%
 k. Tax Levy Needed \$96,523,678 \$96,523,678
 (Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate 51.0180
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$96,523,678 \$96,523,678
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$93,042,320
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$89,320,627
 (n * Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$89,320,627

Amount of Tax Relief for Homestead Exclusions \$3,481,358

Total Approx. Tax Revenue: \$92,801,985

Approx. Tax Levy for Tax Rate Calculation: \$96,523,678

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	51.0184	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$96,524,434	\$96,524,434
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	\$8,656.00	
Number of Homestead/Farmstead Properties	7873	7873
Median Assessed Value of Homestead Properties		\$142,210

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$89,320,627
Amount of Tax Relief for Homestead Exclusions	<u>\$3,481,358</u>
Total Approx. Tax Revenue:	\$92,801,985
Approx. Tax Levy for Tax Rate Calculation:	\$96,523,678

Montgomery		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,481,358	Lowering RE Tax Rate	\$0	\$3,481,358
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,481,358

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>
Montgomery	1,891,953,380	51.0180	96,523,678			96.00000%	
Totals:	1,891,953,380		96,523,678	3,481,358	= 93,042,320	X 96.00000%	= 89,320,627

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000
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 55,000 55,000

	<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%	3,700,000	3,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
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	0.1500	0.000	300,000	300,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 4,600,000 4,600,000

Total Act 511, Current Taxes 4,655,000

Act 511 Tax Limit -->	2,893,128,226	X	12	34,717,539
	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> Montgomery	49.5325	51.0180	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services 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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6157	Current Act 511 Mercantile Taxes	0.1500	0.1500	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	46,737,521
1200 Special Programs - Elementary / Secondary	21,347,831
1300 Vocational Education	2,514,557
1400 Other Instructional Programs - Elementary / Secondary	214,500
Total Instruction	\$70,814,409
2000 Support Services	
2100 Support Services - Students	4,637,452
2200 Support Services - Instructional Staff	4,271,034
2300 Support Services - Administration	7,627,116
2400 Support Services - Pupil Health	1,134,680
2500 Support Services - Business	1,373,698
2600 Operation and Maintenance of Plant Services	9,986,252
2700 Student Transportation Services	7,918,691
2800 Support Services - Central	2,381,357
Total Support Services	\$39,330,280
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,660,113
3300 Community Services	1,279,475
Total Operation of Non-Instructional Services	\$2,939,588
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,993,004
Total Other Expenditures and Financing Uses	\$9,993,004
Total Estimated Expenditures and Other Financing Uses	\$123,077,281

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,769,054
200 Personnel Services - Employee Benefits	16,326,578
300 Purchased Professional and Technical Services	1,177,400
400 Purchased Property Services	527,000
500 Other Purchased Services	2,202,888
600 Supplies	705,184
700 Property	17,585
800 Other Objects	11,832
Total Regular Programs - Elementary / Secondary	\$46,737,521
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,981,385
200 Personnel Services - Employee Benefits	4,998,349
300 Purchased Professional and Technical Services	4,471,546
500 Other Purchased Services	3,839,532
600 Supplies	56,379
800 Other Objects	640
Total Special Programs - Elementary / Secondary	\$21,347,831
1300 Vocational Education	
100 Personnel Services - Salaries	676,030
200 Personnel Services - Employee Benefits	347,711
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	3,050
500 Other Purchased Services	1,451,016
600 Supplies	31,150
700 Property	4,850
800 Other Objects	250
Total Vocational Education	\$2,514,557
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	77,700
200 Personnel Services - Employee Benefits	3,300
300 Purchased Professional and Technical Services	86,000
500 Other Purchased Services	40,000
600 Supplies	7,500
Total Other Instructional Programs - Elementary / Secondary	\$214,500
Total Instruction	\$70,814,409
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,650,971
200 Personnel Services - Employee Benefits	1,536,306
300 Purchased Professional and Technical Services	368,400
400 Purchased Property Services	3,700
500 Other Purchased Services	6,500

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	67,675
800 Other Objects	3,900
Total Support Services - Students	\$4,637,452
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,191,474
200 Personnel Services - Employee Benefits	1,258,505
300 Purchased Professional and Technical Services	207,129
400 Purchased Property Services	5,000
500 Other Purchased Services	17,850
600 Supplies	589,221
800 Other Objects	1,855
Total Support Services - Instructional Staff	\$4,271,034
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,627,216
200 Personnel Services - Employee Benefits	2,098,419
300 Purchased Professional and Technical Services	889,850
400 Purchased Property Services	3,000
500 Other Purchased Services	123,355
600 Supplies	131,376
700 Property	3,400
800 Other Objects	750,500
Total Support Services - Administration	\$7,627,116
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	648,316
200 Personnel Services - Employee Benefits	450,728
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	1,570
500 Other Purchased Services	3,100
600 Supplies	24,966
Total Support Services - Pupil Health	\$1,134,680
2500 Support Services - Business	
100 Personnel Services - Salaries	640,960
200 Personnel Services - Employee Benefits	384,205
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	172,083
500 Other Purchased Services	35,350
600 Supplies	114,100
800 Other Objects	16,000
Total Support Services - Business	\$1,373,698
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,083,020
200 Personnel Services - Employee Benefits	2,623,609
300 Purchased Professional and Technical Services	392,500
400 Purchased Property Services	692,079
500 Other Purchased Services	303,000

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,888,994
800 Other Objects	3,050
Total Operation and Maintenance of Plant Services	\$9,986,252
2700 Student Transportation Services	
100 Personnel Services - Salaries	146,666
200 Personnel Services - Employee Benefits	83,525
500 Other Purchased Services	7,652,000
600 Supplies	36,000
800 Other Objects	500
Total Student Transportation Services	\$7,918,691
2800 Support Services - Central	
100 Personnel Services - Salaries	971,161
200 Personnel Services - Employee Benefits	590,296
300 Purchased Professional and Technical Services	145,900
400 Purchased Property Services	20,000
500 Other Purchased Services	294,500
600 Supplies	255,000
700 Property	102,000
800 Other Objects	2,500
Total Support Services - Central	\$2,381,357
Total Support Services	\$39,330,280
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	703,502
200 Personnel Services - Employee Benefits	338,824
300 Purchased Professional and Technical Services	105,542
400 Purchased Property Services	40,955
500 Other Purchased Services	213,173
600 Supplies	210,545
700 Property	6,000
800 Other Objects	41,572
Total Student Activities	\$1,660,113
3300 Community Services	
100 Personnel Services - Salaries	686,854
200 Personnel Services - Employee Benefits	411,621
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	51,000
600 Supplies	88,000
Total Community Services	\$1,279,475
Total Operation of Non-Instructional Services	\$2,939,588
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,993,004
900 Other Uses of Funds	5,000,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$9,993,004
Total Other Expenditures and Financing Uses	\$9,993,004
TOTAL EXPENDITURES	\$123,077,281

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	800,000	1,000,000
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	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	800,000	850,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	160,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,900,000	\$2,160,000

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		
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TOTAL CASH AND INVESTMENTS	\$1,900,000	\$2,160,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	156,510,000	151,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	396,967	543,497
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$156,906,967	\$152,043,497

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		

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	\$156,906,967	\$152,043,497

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	\$156,906,967	\$152,043,497
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,100,347
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,184,301
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,184,301

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,284,648
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