

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021



President of the Board - Original Signature Required

06/21/2021

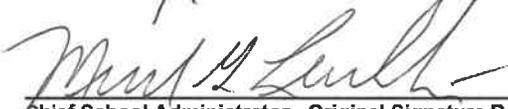
Date



Secretary of the Board - Original Signature Required

06/21/2021

Date



Chief School Administrator - Original Signature Required

06/21/2021

Date

Christopher L Johnston

Contact Person

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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 : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
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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%

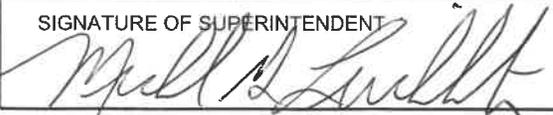
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes
No

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

Total Budgeted Expenditures	\$98234423
Ending Unassigned Fund Balance	\$3810270
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.87%

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 6/24/2021
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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 : Penn Manor SD	County : Lancaster	AUN Number : 113365203
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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 May 17, 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.	The District is reserving a larger amount than normal to deal with unexpected pandemic related expenditures
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.	Good business practice; within range recommended by local auditors
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board has adopted a resolution for commitment of fund balance for: COVID Gap Expenditures 21-22 \$2,750,000; COVID Gap Expenditures 22-23 \$1,250,000; Technology Replacements & Upgrades \$1,000,000; Facilities Repairs \$4,406,305

<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	13,611,768
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,670,947
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,282,715</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	63,411,499
7000 Revenue from State Sources	26,931,093
8000 Revenue from Federal Sources	4,825,691
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$95,168,283</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$111,450,998</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	52,941,255
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	51,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	6,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	100,250
6700 Revenues from LEA Activities	53,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,153,000
6910 Rentals	70,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	624,894

REVENUE FROM LOCAL SOURCES \$63,411,499

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,065,448
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	3,043,112
7311 Pupil Transportation Subsidy	1,530,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	171,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	397,918
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,293,862
7505 Ready to Learn Block Grant	620,860
7810 State Share of Social Security and Medicare Taxes	1,360,061
7820 State Share of Retirement Contributions	6,211,832

REVENUE FROM STATE SOURCES \$26,931,093

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	944,966
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	165,705
8517 NCLB, Title IV - 21st Century Schools	55,020
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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REVENUE FROM FEDERAL SOURCES	\$4,825,691
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	95,168,283
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Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$52,941,255
Amount of Tax Relief for Homestead Exclusions	<u>\$1,293,862</u>
Total Approx. Tax Revenue:	\$54,235,117
Approx. Tax Levy for Tax Rate Calculation:	\$56,109,936

Lancaster

Total

2020-21 Data		
a. Assessed Value	\$3,179,815,700	\$3,179,815,700
b. Real Estate Mills	16.9800	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,847,405,288	\$2,847,405,288
d. Assessed Value	\$3,202,073,600	\$3,202,073,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$53,993,271	\$53,993,271
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$53,993,271	\$53,993,271
(f Total * g)		
i. Base Mills Subject to Index	16.9800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.57980%	96.57980%
k. Tax Levy Needed	\$56,109,936	\$56,109,936
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	17.5230	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$56,109,936	\$56,109,936
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,816,074
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$52,941,255
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$52,941,255	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,293,862</u>	
Total Approx. Tax Revenue:	\$54,235,117	
Approx. Tax Levy for Tax Rate Calculation:	\$56,109,936	

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6252	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,437,188	\$56,437,188
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	\$6,948.00	
Number of Homestead/Farmstead Properties	10636	10636
Median Assessed Value of Homestead Properties		\$180,750

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$52,941,255
Amount of Tax Relief for Homestead Exclusions	<u>\$1,293,862</u>
Total Approx. Tax Revenue:	\$54,235,117
Approx. Tax Levy for Tax Rate Calculation:	\$56,109,936
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,293,862	Lowering RE Tax Rate	\$0	\$1,293,862
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,293,862

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>
Lancaster	3,202,073,600	17.5230	56,109,936			96.57980%	
Totals:	3,202,073,600		56,109,936	- 1,293,862	= 54,816,074	X 96.57980%	= 52,941,255

	<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	\$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			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	925,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			6,825,000
Total Act 511, Current Taxes			6,825,000
Act 511 Tax Limit -->		2,847,405,288	12
		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> Lancaster	16.9800	17.5230	3.20%	Yes	3.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,847,841
1200 Special Programs - Elementary / Secondary	16,032,743
1300 Vocational Education	2,156,015
1400 Other Instructional Programs - Elementary / Secondary	153,082
Total Instruction	\$58,189,681
2000 Support Services	
2100 Support Services - Students	2,842,634
2200 Support Services - Instructional Staff	954,761
2300 Support Services - Administration	6,842,930
2400 Support Services - Pupil Health	883,617
2500 Support Services - Business	1,048,357
2600 Operation and Maintenance of Plant Services	6,311,275
2700 Student Transportation Services	4,150,683
2800 Support Services - Central	1,947,216
2900 Other Support Services	97,285
Total Support Services	\$25,078,758
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,597,725
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	\$1,600,225
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	\$15,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,170,759
5200 Interfund Transfers - Out	1,480,000
5900 Budgetary Reserve	3,700,000
Total Other Expenditures and Financing Uses	\$13,350,759
Total Estimated Expenditures and Other Financing Uses	\$98,234,423

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,946,722
200 Personnel Services - Employee Benefits	14,152,404
300 Purchased Professional and Technical Services	780,500
400 Purchased Property Services	144,167
500 Other Purchased Services	943,052
600 Supplies	741,485
700 Property	138,551
800 Other Objects	960
Total Regular Programs - Elementary / Secondary	\$39,847,841
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,086,663
200 Personnel Services - Employee Benefits	2,438,052
300 Purchased Professional and Technical Services	7,371,828
400 Purchased Property Services	160,000
500 Other Purchased Services	1,917,300
600 Supplies	58,400
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$16,032,743
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	247,955
200 Personnel Services - Employee Benefits	123,197
500 Other Purchased Services	1,778,363
600 Supplies	5,500
700 Property	1,000
Total Vocational Education	\$2,156,015
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	34,582
500 Other Purchased Services	36,500
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$153,082
Total Instruction	\$58,189,681
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,725,442
200 Personnel Services - Employee Benefits	1,047,957
400 Purchased Property Services	49,400
500 Other Purchased Services	3,500
600 Supplies	10,635
800 Other Objects	5,700
Total Support Services - Students	\$2,842,634
2200 <u>Support Services - Instructional Staff</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	552,149
200 Personnel Services - Employee Benefits	311,476
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	500
500 Other Purchased Services	19,000
600 Supplies	69,636
Total Support Services - Instructional Staff	\$954,761
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,309,902
200 Personnel Services - Employee Benefits	3,057,678
300 Purchased Professional and Technical Services	302,000
400 Purchased Property Services	8,000
500 Other Purchased Services	117,600
600 Supplies	23,150
800 Other Objects	24,600
Total Support Services - Administration	\$6,842,930
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	547,216
200 Personnel Services - Employee Benefits	303,901
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,000
600 Supplies	15,500
Total Support Services - Pupil Health	\$883,617
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	565,320
200 Personnel Services - Employee Benefits	427,537
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	10,500
500 Other Purchased Services	10,000
600 Supplies	10,000
800 Other Objects	1,000
Total Support Services - Business	\$1,048,357
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,016,152
200 Personnel Services - Employee Benefits	1,799,604
300 Purchased Professional and Technical Services	120,950
400 Purchased Property Services	567,770
500 Other Purchased Services	402,414
600 Supplies	1,373,385
700 Property	30,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$6,311,275
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	67,517
200 Personnel Services - Employee Benefits	30,866

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	8,500
500 Other Purchased Services	4,042,800
600 Supplies	1,000
Total Student Transportation Services	\$4,150,683
2800 Support Services - Central	
100 Personnel Services - Salaries	1,054,635
200 Personnel Services - Employee Benefits	577,631
300 Purchased Professional and Technical Services	18,950
400 Purchased Property Services	150,000
500 Other Purchased Services	110,200
600 Supplies	10,500
700 Property	25,000
800 Other Objects	300
Total Support Services - Central	\$1,947,216
2900 Other Support Services	
500 Other Purchased Services	97,285
Total Other Support Services	\$97,285
Total Support Services	\$25,078,758
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	790,965
200 Personnel Services - Employee Benefits	449,760
300 Purchased Professional and Technical Services	71,930
400 Purchased Property Services	66,000
500 Other Purchased Services	7,500
600 Supplies	122,650
700 Property	23,680
800 Other Objects	65,240
Total Student Activities	\$1,597,725
3400 Scholarships and Awards	
600 Supplies	2,500
Total Scholarships and Awards	\$2,500
Total Operation of Non-Instructional Services	\$1,600,225
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	\$15,000
Total Facilities Acquisition, Construction and Improvement Services	\$15,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,335,759
900 Other Uses of Funds	3,835,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$8,170,759
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,480,000
Total Interfund Transfers - Out	\$1,480,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,700,000
Total Budgetary Reserve	\$3,700,000
Total Other Expenditures and Financing Uses	\$13,350,759
TOTAL EXPENDITURES	\$98,234,423

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	25,000,000	25,000,000
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	4,000,000	7,000,000
Other Capital Projects Fund	40,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$70,125,000	\$38,125,000

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	\$70,125,000	\$38,125,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	107,765,000	109,475,000
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 General Fund	\$107,765,000	\$109,475,000
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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

2021-2022 Final General Fund Budget

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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	\$107,765,000	\$109,475,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	100,000	100,000
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	5,000	5,000
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	\$105,000	\$105,000
TOTAL INDEBTEDNESS	\$107,870,000	\$109,580,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,406,305
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,810,270
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,216,575
5900 Budgetary Reserve	3,700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,916,575