

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/05/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Daniel L Forry

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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 : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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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	\$68773995
Ending Unassigned Fund Balance	\$3396061
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.93%

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 : Elizabethtown Area SD	County : Lancaster	AUN Number : 113362403
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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.	To provide for liquidity.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Allow for safety and security improvements.

<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	418,223
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,400,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,400,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	47,441,294
7000 Revenue from State Sources	20,188,362
8000 Revenue from Federal Sources	1,140,400
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$68,770,056</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$73,170,056</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	38,785,614
6112 Interim Real Estate Taxes	360,500
6113 Public Utility Realty Taxes	39,072
6114 Payments in Lieu of Current Taxes - State / Local	988,108
6150 Current Act 511 Taxes - Proportional Assessments	5,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	512,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	126,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	945,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	80,000

REVENUE FROM LOCAL SOURCES \$47,441,294

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,215,283
7160 Tuition for Orphans Subsidy	92,300
7220 Vocational Education	55,000
7271 Special Education funds for School-Aged Pupils	2,107,832
7311 Pupil Transportation Subsidy	880,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	503,161
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	598,472
7360 Safe Schools	113,694
7505 Ready to Learn Block Grant	472,997
7810 State Share of Social Security and Medicare Taxes	1,080,859
7820 State Share of Retirement Contributions	4,934,764

REVENUE FROM STATE SOURCES \$20,188,362

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	472,997
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517 NCLB, Title IV - 21st Century Schools	35,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	302,403

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	230,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,140,400
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,770,056
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Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$38,785,614

Amount of Tax Relief for Homestead Exclusions \$598,472

Total Approx. Tax Revenue: \$39,384,086

Approx. Tax Levy for Tax Rate Calculation: \$40,583,641

Lancaster

Total

2020-21 Data		
a. Assessed Value	\$2,224,662,200	\$2,224,662,200
b. Real Estate Mills	17.5577	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,989,181,094	\$1,989,181,094
d. Assessed Value	\$2,246,298,000	\$2,246,298,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$39,059,952	\$39,059,952
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$39,059,952	\$39,059,952
(f Total * g)		
i. Base Mills Subject to Index	17.5577	
(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	\$40,583,641	\$40,583,641
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	18.0669	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$40,583,641	\$40,583,641
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,985,169
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,785,614
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$38,785,614

Amount of Tax Relief for Homestead Exclusions

\$598,472

Total Approx. Tax Revenue:

\$39,384,086

Approx. Tax Levy for Tax Rate Calculation:

\$40,583,641

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index

18.2248

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$40,938,332

\$40,938,332

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$4,610.00

V. Number of Homestead/Farmstead Properties

7185

7185

Median Assessed Value of Homestead Properties

\$180,000

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,785,614
Amount of Tax Relief for Homestead Exclusions	<u>\$598,472</u>
Total Approx. Tax Revenue:	\$39,384,086
Approx. Tax Levy for Tax Rate Calculation:	\$40,583,641
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$598,472	Lowering RE Tax Rate	\$0		\$598,472
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$598,472

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	2,246,298,000	18.0669	40,583,641			97.00000%	
Totals:	2,246,298,000		40,583,641	598,472 =	39,985,169 X	97.00000% =	38,785,614

	<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 0

	<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%	4,450,000	4,450,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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 5,150,000 5,150,000

Total Act 511, Current Taxes 5,150,000

Act 511 Tax Limit -->	1,989,181,094 X	12	23,870,173
	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	17.5577	18.0669	2.91%	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	31,074,999
1200 Special Programs - Elementary / Secondary	10,259,109
1300 Vocational Education	1,859,080
1400 Other Instructional Programs - Elementary / Secondary	361,856
1500 Nonpublic School Programs	20,000
1700 Higher Education Programs for Secondary Students	5,000
Total Instruction	\$43,580,044
2000 Support Services	
2100 Support Services - Students	2,717,782
2200 Support Services - Instructional Staff	764,386
2300 Support Services - Administration	3,887,929
2400 Support Services - Pupil Health	777,408
2500 Support Services - Business	927,986
2600 Operation and Maintenance of Plant Services	5,044,347
2700 Student Transportation Services	2,724,423
2800 Support Services - Central	1,785,813
2900 Other Support Services	28,000
Total Support Services	\$18,658,074
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,190,918
3300 Community Services	44,259
Total Operation of Non-Instructional Services	\$1,235,177
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,800,700
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$5,300,700
Total Estimated Expenditures and Other Financing Uses	\$68,773,995

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	16,464,901
200 Personnel Services - Employee Benefits	10,793,767
300 Purchased Professional and Technical Services	1,165,095
400 Purchased Property Services	18,425
500 Other Purchased Services	1,229,950
600 Supplies	1,393,431
800 Other Objects	9,430
Total Regular Programs - Elementary / Secondary	\$31,074,999
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,646,408
200 Personnel Services - Employee Benefits	2,605,600
300 Purchased Professional and Technical Services	2,304,266
500 Other Purchased Services	1,626,800
600 Supplies	65,035
800 Other Objects	11,000
Total Special Programs - Elementary / Secondary	\$10,259,109
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	547,253
200 Personnel Services - Employee Benefits	272,752
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	22,500
500 Other Purchased Services	970,000
600 Supplies	42,575
Total Vocational Education	\$1,859,080
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	84,873
200 Personnel Services - Employee Benefits	54,768
300 Purchased Professional and Technical Services	20,405
500 Other Purchased Services	201,810
Total Other Instructional Programs - Elementary / Secondary	\$361,856
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
600 Supplies	5,000
Total Nonpublic School Programs	\$20,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	5,000
Total Higher Education Programs for Secondary Students	\$5,000
Total Instruction	\$43,580,044
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,529,148

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	956,336
300 Purchased Professional and Technical Services	165,707
500 Other Purchased Services	6,250
600 Supplies	56,761
800 Other Objects	3,580
Total Support Services - Students	\$2,717,782
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	274,464
200 Personnel Services - Employee Benefits	183,626
300 Purchased Professional and Technical Services	240,370
500 Other Purchased Services	5,610
600 Supplies	60,316
Total Support Services - Instructional Staff	\$764,386
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,085,704
200 Personnel Services - Employee Benefits	1,389,199
300 Purchased Professional and Technical Services	185,960
500 Other Purchased Services	124,150
600 Supplies	59,575
800 Other Objects	43,341
Total Support Services - Administration	\$3,887,929
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	401,886
200 Personnel Services - Employee Benefits	333,386
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	1,805
500 Other Purchased Services	100
600 Supplies	36,471
800 Other Objects	260
Total Support Services - Pupil Health	\$777,408
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	458,837
200 Personnel Services - Employee Benefits	329,666
300 Purchased Professional and Technical Services	5,940
400 Purchased Property Services	700
500 Other Purchased Services	23,500
600 Supplies	84,643
800 Other Objects	24,700
Total Support Services - Business	\$927,986
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,493,530
200 Personnel Services - Employee Benefits	1,090,686
300 Purchased Professional and Technical Services	135,656
400 Purchased Property Services	1,079,500
500 Other Purchased Services	257,250

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	987,225
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$5,044,347
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	82,000
200 Personnel Services - Employee Benefits	54,858
500 Other Purchased Services	2,565,200
600 Supplies	22,150
800 Other Objects	215
Total Student Transportation Services	\$2,724,423
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	862,804
200 Personnel Services - Employee Benefits	547,436
300 Purchased Professional and Technical Services	64,800
400 Purchased Property Services	131,400
500 Other Purchased Services	32,900
600 Supplies	141,340
800 Other Objects	5,133
Total Support Services - Central	\$1,785,813
2900 <u>Other Support Services</u>	
500 Other Purchased Services	28,000
Total Other Support Services	\$28,000
Total Support Services	\$18,658,074
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	519,823
200 Personnel Services - Employee Benefits	262,815
300 Purchased Professional and Technical Services	141,515
400 Purchased Property Services	17,450
500 Other Purchased Services	100,500
600 Supplies	107,515
800 Other Objects	41,300
Total Student Activities	\$1,190,918
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,259
800 Other Objects	30,000
Total Community Services	\$44,259
Total Operation of Non-Instructional Services	\$1,235,177
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,800,700
Total Interfund Transfers - Out	\$4,800,700

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$5,300,700
TOTAL EXPENDITURES	\$68,773,995

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,000,000	6,000,000
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	4,000,000
Other Capital Projects Fund	5,500,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		50,000
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 Cash and Short-Term Investments	\$14,500,000	\$15,050,000

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

TOTAL CASH AND INVESTMENTS **\$14,500,000** **\$15,050,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	76,908,583	72,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,826,000	4,500,000
0599 Other Noncurrent Liabilities	91,750,000	91,000,000

Total General Fund	\$174,984,583	\$169,900,000
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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	\$174,984,583	\$169,900,000

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	\$174,984,583	\$169,900,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	418,223
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,396,061
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,396,061
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,314,284