

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

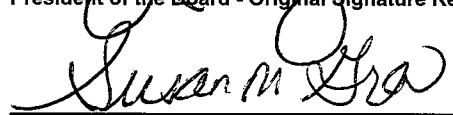
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2021



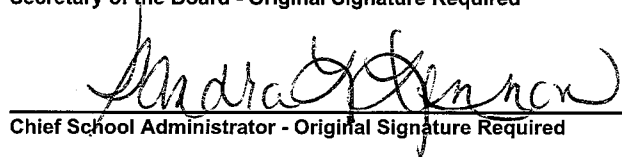
President of the Board - Original Signature Required

Date 5/20/2021



Secretary of the Board - Original Signature Required

Date 5/20/2021



Chief School Administrator - Original Signature Required

Date 5/24/2021

TREVOR CARRINGTON

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 : Southern York County SD	COUNTY : York	AUN : 112676503
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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.

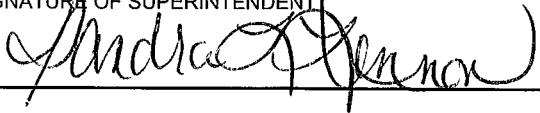
Total Budgeted Expenditures	\$60536014
Ending Unassigned Fund Balance	\$3026801
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.00%

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 5/24/2021
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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 : Southern York County SD	County : York	AUN Number : 112676503
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount represents contingency funds for emergencies that are unable to be budgeted.
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.	This represents fund balance and contingency funds.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance represents funds that are assigned for future capital projects.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,878,123
0850 Unassigned Fund Balance	3,026,801
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,904,924</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,450,717
7000 Revenue from State Sources	18,263,824
8000 Revenue from Federal Sources	1,321,473
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$59,036,014</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$71,940,938</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,559,721
6112 Interim Real Estate Taxes	375,000
6113 Public Utility Realty Taxes	32,000
6150 Current Act 511 Taxes - Proportional Assessments	5,760,146
6400 Delinquencies on Taxes Levied / Assessed by the LEA	640,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	129,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	49,750
REVENUE FROM LOCAL SOURCES	\$39,450,717
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,015,198
7112 Basic Education Funding-Social Security	990,420
7160 Tuition for Orphans Subsidy	38,000
7271 Special Education funds for School-Aged Pupils	1,871,839
7311 Pupil Transportation Subsidy	990,398
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,410
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	247,075
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,000
7340 State Property Tax Reduction Allocation	1,060,525
7360 Safe Schools	101,251
7505 Ready to Learn Block Grant	386,378
7820 State Share of Retirement Contributions	4,478,330
REVENUE FROM STATE SOURCES	\$18,263,824
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	303,249
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,307
8517 NCLB, Title IV - 21st Century Schools	22,670
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	463,577

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 463,670

REVENUE FROM FEDERAL SOURCES \$1,321,473

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 59,036,014

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,559,721	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,060,525</u>	
Total Approx. Tax Revenue:	\$32,620,246	
Approx. Tax Levy for Tax Rate Calculation:	\$33,810,790	

	York	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$1,674,690,911	\$1,674,690,911
b. Real Estate Mills	19.3900	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,749,733,881	\$1,749,733,881
d. Assessed Value	\$1,698,181,314	\$1,698,181,314
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$32,472,257	\$32,472,257
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$32,472,257	\$32,472,257
(f Total * g)		
i. Base Mills Subject to Index	19.3900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.36478%	96.36478%
k. Tax Levy Needed	\$33,810,790	\$33,810,790
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	19.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,810,790	\$33,810,790
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,750,265
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,559,721
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,559,721	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,060,525</u>	
Total Approx. Tax Revenue:	\$32,620,246	
Approx. Tax Levy for Tax Rate Calculation:	\$33,810,790	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.1074	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,146,011	\$34,146,011
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,045.00	
Number of Homestead/Farmstead Properties	5893	5893
Median Assessed Value of Homestead Properties		\$181,520

Act 1 Index (current): 3.7%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$31,559,721			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,060,525</u>			
Total Approx. Tax Revenue:	\$32,620,246			
Approx. Tax Levy for Tax Rate Calculation:	\$33,810,790			
	York		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,060,525	Lowering RE Tax Rate	\$0	\$1,060,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,060,525

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>
York	1,698,181,314	19.9100	33,810,790			96.36478%	
Totals:	1,698,181,314		33,810,790	- 1,060,525	= 32,750,265	X 96.36478%	= 31,559,721

	<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	0.800%	0.000%	651,268,250	5,210,146
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000,000	550,000
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 761,268,250 5,760,146

Total Act 511, Current Taxes 5,760,146

Act 511 Tax Limit -->	1,749,733,881 X	12	20,996,807
	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> York	19.3900	19.9100	2.69%	Yes	3.7%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.800%	0.800%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,419,250
1200 Special Programs - Elementary / Secondary	9,418,415
1300 Vocational Education	987,000
1400 Other Instructional Programs - Elementary / Secondary	124,638
1500 Nonpublic School Programs	1,000
1700 Higher Education Programs for Secondary Students	20,000
Total Instruction	\$34,970,303
2000 Support Services	
2100 Support Services - Students	2,076,039
2200 Support Services - Instructional Staff	2,043,015
2300 Support Services - Administration	3,786,210
2400 Support Services - Pupil Health	905,973
2500 Support Services - Business	1,173,136
2600 Operation and Maintenance of Plant Services	4,930,660
2700 Student Transportation Services	2,653,193
2800 Support Services - Central	1,561,843
2900 Other Support Services	16,000
Total Support Services	\$19,146,069
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,139,717
3300 Community Services	23,764
Total Operation of Non-Instructional Services	\$1,163,481
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,956,161
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$5,256,161
Total Estimated Expenditures and Other Financing Uses	\$60,536,014

2021-2022 Final General Fund Budget

LEA : 112676503 Southern York County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,074,866
200 Personnel Services - Employee Benefits	8,130,087
300 Purchased Professional and Technical Services	346,183
400 Purchased Property Services	87,165
500 Other Purchased Services	716,533
600 Supplies	999,316
700 Property	53,000
800 Other Objects	12,100
Total Regular Programs - Elementary / Secondary	\$24,419,250
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,696,669
200 Personnel Services - Employee Benefits	2,397,521
300 Purchased Professional and Technical Services	1,831,055
500 Other Purchased Services	1,456,486
600 Supplies	36,684
Total Special Programs - Elementary / Secondary	\$9,418,415
1300 <u>Vocational Education</u>	
500 Other Purchased Services	987,000
Total Vocational Education	\$987,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,055
200 Personnel Services - Employee Benefits	11,009
300 Purchased Professional and Technical Services	22,850
500 Other Purchased Services	63,724
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$124,638
1500 <u>Nonpublic School Programs</u>	
600 Supplies	1,000
Total Nonpublic School Programs	\$1,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	20,000
Total Higher Education Programs for Secondary Students	\$20,000
Total Instruction	\$34,970,303
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,255,042
200 Personnel Services - Employee Benefits	746,221
300 Purchased Professional and Technical Services	2,826
500 Other Purchased Services	66,100
600 Supplies	5,850
Total Support Services - Students	\$2,076,039

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,021,832
200 Personnel Services - Employee Benefits	811,458
300 Purchased Professional and Technical Services	128,807
600 Supplies	80,918
Total Support Services - Instructional Staff	\$2,043,015
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,194,106
200 Personnel Services - Employee Benefits	1,285,974
300 Purchased Professional and Technical Services	225,275
500 Other Purchased Services	71,755
600 Supplies	9,100
Total Support Services - Administration	\$3,786,210
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	421,240
200 Personnel Services - Employee Benefits	267,000
300 Purchased Professional and Technical Services	208,433
400 Purchased Property Services	1,500
600 Supplies	7,800
Total Support Services - Pupil Health	\$905,973
2500 Support Services - Business	
100 Personnel Services - Salaries	597,787
200 Personnel Services - Employee Benefits	357,748
300 Purchased Professional and Technical Services	43,120
400 Purchased Property Services	9,000
500 Other Purchased Services	142,068
600 Supplies	22,400
800 Other Objects	1,013
Total Support Services - Business	\$1,173,136
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,753,134
200 Personnel Services - Employee Benefits	1,133,712
300 Purchased Professional and Technical Services	171,238
400 Purchased Property Services	586,132
500 Other Purchased Services	176,163
600 Supplies	1,070,281
700 Property	40,000
Total Operation and Maintenance of Plant Services	\$4,930,660
2700 Student Transportation Services	
100 Personnel Services - Salaries	80,003
200 Personnel Services - Employee Benefits	58,312
500 Other Purchased Services	2,362,878
600 Supplies	152,000
Total Student Transportation Services	\$2,653,193

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	429,401
200 Personnel Services - Employee Benefits	329,592
300 Purchased Professional and Technical Services	65,100
400 Purchased Property Services	123,550
500 Other Purchased Services	32,500
600 Supplies	315,700
700 Property	265,200
800 Other Objects	800
Total Support Services - Central	\$1,561,843
2900 Other Support Services	
500 Other Purchased Services	16,000
Total Other Support Services	\$16,000
Total Support Services	\$19,146,069
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	551,502
200 Personnel Services - Employee Benefits	257,540
300 Purchased Professional and Technical Services	46,650
400 Purchased Property Services	23,700
500 Other Purchased Services	169,205
600 Supplies	56,980
700 Property	13,935
800 Other Objects	20,205
Total Student Activities	\$1,139,717
3300 Community Services	
100 Personnel Services - Salaries	8,800
200 Personnel Services - Employee Benefits	3,807
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	6,657
600 Supplies	1,000
Total Community Services	\$23,764
Total Operation of Non-Instructional Services	\$1,163,481
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,956,161
Total Interfund Transfers - Out	\$4,956,161
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$5,256,161
TOTAL EXPENDITURES	\$60,536,014

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	15,700,000	14,200,000
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	10,000	10,000
Other Capital Projects Fund	2,000,000	
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	9,000	9,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	111,000	111,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,890,000	\$14,390,000

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	\$17,890,000	\$14,390,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	18,361,000	17,123,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	290,092	135,151
0540 Accumulated Compensated Absences	1,453,656	1,625,935
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,622,738	6,622,738
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,727,486	\$25,506,824
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	\$26,727,486	\$25,506,824

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,819,000	1,238,000
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		
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	\$1,819,000	\$1,238,000
TOTAL INDEBTEDNESS	\$28,546,486	\$26,744,824

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,378,123
0850 Unassigned Fund Balance	3,026,801
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,404,924
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,704,924