

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 17, 2021



President of the Board - Original Signature Required

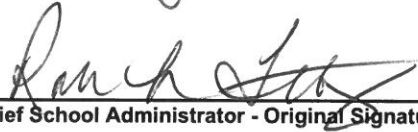
Date



Secretary of the Board - Original Signature Required

6/18/2021

Date



Chief School Administrator - Original Signature Required

6/18/2021

Date

Donna M Robbins

Contact Person

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Extn :

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Extension

Robbindo@mtwp.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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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

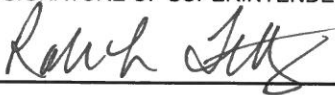
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$107703086
Ending Unassigned Fund Balance	\$8599748
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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 5/20/2021
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Manheim Township SD	County : Lancaster	AUN Number : 113364503
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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 6/20/21
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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.	Reserve for unanticipated expenditures or loss in revenues.
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.	Maintenance of approximately 8% of budgeted expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve for the following expenditures: unanticipated medical claims, PSERS, technology, and transportation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Commitments are for the High School Store and the district's social services fund.

<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	50,428
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,752,521
0840 Assigned Fund Balance	26,308
0850 Unassigned Fund Balance	8,487,678
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,266,507</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	81,489,677
7000 Revenue from State Sources	21,499,242
8000 Revenue from Federal Sources	3,540,744
9000 Other Financing Sources	35,000
Total Estimated Revenues And Other Financing Sources	<u>\$106,564,663</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$121,831,170</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	68,280,016
6112 Interim Real Estate Taxes	405,000
6113 Public Utility Realty Taxes	68,000
6114 Payments in Lieu of Current Taxes - State / Local	261,765
6140 Current Act 511 Taxes - Flat Rate Assessments	252,000
6150 Current Act 511 Taxes - Proportional Assessments	9,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	127,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	800,000
6910 Rentals	329,396
6920 Contributions and Donations from Private Sources	155,000
6940 Tuition from Patrons	135,000
6960 Services Provided Other Local Governmental Units / LEAs	31,000
6990 Refunds and Other Miscellaneous Revenue	245,000

REVENUE FROM LOCAL SOURCES \$81,489,677

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,096,739
7112 Basic Education Funding-Social Security	1,637,588
7160 Tuition for Orphans Subsidy	100,000
7250 Migratory Children	40
7271 Special Education funds for School-Aged Pupils	2,414,599
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	780,160
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	1,152,385
7505 Ready to Learn Block Grant	474,037
7820 State Share of Retirement Contributions	7,428,694

REVENUE FROM STATE SOURCES \$21,499,242

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	653,503
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	131,179
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	35,000

Amount

REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	36,190
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,684,872
REVENUE FROM FEDERAL SOURCES	\$3,540,744
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	30,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	106,564,663

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$68,280,016
Amount of Tax Relief for Homestead Exclusions	<u>\$1,152,385</u>
Total Approx. Tax Revenue:	\$69,432,401
Approx. Tax Levy for Tax Rate Calculation:	\$70,825,871

Lancaster

Total

2020-21 Data

a. Assessed Value	\$4,451,430,300	\$4,451,430,300
b. Real Estate Mills	15.5399	

I. 2021-22 Data

c. 2019 STEB Market Value	\$3,960,406,990	\$3,960,406,990
d. Assessed Value	\$4,490,351,900	\$4,490,351,900
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$69,174,782	\$69,174,782
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$69,174,782	\$69,174,782
(f Total * g)		
i. Base Mills Subject to Index	15.5399	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$70,825,871	\$70,825,871
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate 15.7729

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$70,825,871	\$70,825,871
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$69,673,486
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$68,280,016
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$68,280,016
Amount of Tax Relief for Homestead Exclusions	<u>\$1,152,385</u>
Total Approx. Tax Revenue:	\$69,432,401
Approx. Tax Levy for Tax Rate Calculation:	\$70,825,871

	Lancaster	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.0061	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$71,873,022	\$71,873,022
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	\$7,132.78	
Number of Homestead/Farmstead Properties	10243	10243
Median Assessed Value of Homestead Properties		\$223,700

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$68,280,016
Amount of Tax Relief for Homestead Exclusions	<u>\$1,152,385</u>
Total Approx. Tax Revenue:	\$69,432,401
Approx. Tax Levy for Tax Rate Calculation:	\$70,825,871
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,152,385	Lowering RE Tax Rate	\$0	\$1,152,385
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,152,385

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	4,490,351,900	15.7729	70,825,871			98.00000%	
Totals:	4,490,351,900		70,825,871	- 1,152,385	= 69,673,486	X 98.00000%	= 68,280,016

	<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	\$10.00	\$0.00	252,000
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			252,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,450,000
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			9,950,000
Total Act 511, Current Taxes			10,202,000
Act 511 Tax Limit -->		3,960,406,990 X	12
		Market Value	Mills
			47,524,884
			(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	15.5399	15.7729	1.50%	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>	\$10.00	\$10.00	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,740,818
1200 Special Programs - Elementary / Secondary	12,318,407
1300 Vocational Education	948,000
1400 Other Instructional Programs - Elementary / Secondary	330,232
1500 Nonpublic School Programs	48,500
Total Instruction	\$59,385,957
2000 Support Services	
2100 Support Services - Students	3,915,241
2200 Support Services - Instructional Staff	5,340,679
2300 Support Services - Administration	5,627,948
2400 Support Services - Pupil Health	1,518,349
2500 Support Services - Business	758,443
2600 Operation and Maintenance of Plant Services	8,097,540
2700 Student Transportation Services	4,174,979
2800 Support Services - Central	818,649
2900 Other Support Services	53,950
Total Support Services	\$30,305,778
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,554,669
3300 Community Services	7,500
Total Operation of Non-Instructional Services	\$1,562,169
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,250
Total Facilities Acquisition, Construction and Improvement Services	\$4,250
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,343,276
5200 Interfund Transfers - Out	1,991,378
5900 Budgetary Reserve	900,000
Total Other Expenditures and Financing Uses	\$16,234,654
Total Estimated Expenditures and Other Financing Uses	\$107,492,808

2021-2022 Final General Fund Budget

LEA : 113364503 Manheim Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,355,821
200 Personnel Services - Employee Benefits	16,447,630
300 Purchased Professional and Technical Services	834,200
400 Purchased Property Services	78,300
500 Other Purchased Services	1,164,410
600 Supplies	1,822,115
700 Property	10,000
800 Other Objects	28,342
Total Regular Programs - Elementary / Secondary	\$45,740,818
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,931,828
200 Personnel Services - Employee Benefits	3,210,294
300 Purchased Professional and Technical Services	3,010,000
400 Purchased Property Services	8,000
500 Other Purchased Services	1,024,035
600 Supplies	128,050
800 Other Objects	6,200
Total Special Programs - Elementary / Secondary	\$12,318,407
1300 <u>Vocational Education</u>	
500 Other Purchased Services	948,000
Total Vocational Education	\$948,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	99,750
200 Personnel Services - Employee Benefits	42,482
300 Purchased Professional and Technical Services	19,000
500 Other Purchased Services	116,000
600 Supplies	53,000
Total Other Instructional Programs - Elementary / Secondary	\$330,232
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	20,000
600 Supplies	28,500
Total Nonpublic School Programs	\$48,500
Total Instruction	\$59,385,957
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,276,203
200 Personnel Services - Employee Benefits	1,431,328
300 Purchased Professional and Technical Services	47,850
400 Purchased Property Services	3,500
500 Other Purchased Services	19,490
600 Supplies	134,695
800 Other Objects	2,175

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,915,241
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,541,936
200 Personnel Services - Employee Benefits	2,084,163
300 Purchased Professional and Technical Services	87,550
400 Purchased Property Services	40,000
500 Other Purchased Services	41,350
600 Supplies	540,880
800 Other Objects	4,800
Total Support Services - Instructional Staff	\$5,340,679
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,071,046
200 Personnel Services - Employee Benefits	1,996,332
300 Purchased Professional and Technical Services	408,550
400 Purchased Property Services	1,250
500 Other Purchased Services	32,470
600 Supplies	77,700
800 Other Objects	40,600
Total Support Services - Administration	\$5,627,948
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	692,480
200 Personnel Services - Employee Benefits	435,969
300 Purchased Professional and Technical Services	334,350
400 Purchased Property Services	1,500
500 Other Purchased Services	3,300
600 Supplies	50,550
800 Other Objects	200
Total Support Services - Pupil Health	\$1,518,349
2500 Support Services - Business	
100 Personnel Services - Salaries	400,872
200 Personnel Services - Employee Benefits	256,621
300 Purchased Professional and Technical Services	30,500
500 Other Purchased Services	6,500
600 Supplies	41,000
800 Other Objects	22,950
Total Support Services - Business	\$758,443
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,299,221
200 Personnel Services - Employee Benefits	1,697,249
300 Purchased Professional and Technical Services	210,445
400 Purchased Property Services	1,374,885
500 Other Purchased Services	618,150
600 Supplies	1,805,590
700 Property	6,550
800 Other Objects	85,450

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$8,097,540
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	99,750
200 Personnel Services - Employee Benefits	71,479
400 Purchased Property Services	162,950
500 Other Purchased Services	3,794,250
600 Supplies	44,750
800 Other Objects	1,800
Total Student Transportation Services	\$4,174,979
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	333,757
200 Personnel Services - Employee Benefits	292,992
300 Purchased Professional and Technical Services	62,150
500 Other Purchased Services	55,250
600 Supplies	71,200
800 Other Objects	3,300
Total Support Services - Central	\$818,649
2900 <u>Other Support Services</u>	
500 Other Purchased Services	53,950
Total Other Support Services	\$53,950
Total Support Services	\$30,305,778
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	759,497
200 Personnel Services - Employee Benefits	289,017
300 Purchased Professional and Technical Services	136,287
400 Purchased Property Services	41,535
500 Other Purchased Services	146,225
600 Supplies	138,620
700 Property	10,000
800 Other Objects	33,488
Total Student Activities	\$1,554,669
3300 <u>Community Services</u>	
600 Supplies	7,500
Total Community Services	\$7,500
Total Operation of Non-Instructional Services	\$1,562,169
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	1,500
600 Supplies	950
Total Facilities Acquisition, Construction and Improvement Services	\$4,250
Total Facilities Acquisition, Construction and Improvement Services	\$4,250

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,008,500
900 Other Uses of Funds	8,334,776
Total Debt Service / Other Expenditures and Financing Uses	\$13,343,276
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,991,378
Total Interfund Transfers - Out	\$1,991,378
5900 <u>Budgetary Reserve</u>	
800 Other Objects	900,000
Total Budgetary Reserve	\$900,000
Total Other Expenditures and Financing Uses	\$16,234,654
TOTAL EXPENDITURES	\$107,492,808

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	21,000,000	19,100,000
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	13,000,000	8,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	850,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	250,000
Private Purpose Trust Fund	180,000	175,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$35,680,000	\$28,255,000

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	\$35,680,000	\$28,255,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	115,730,000	124,115,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	675,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,000,000	18,450,000
0599 Other Noncurrent Liabilities	3,400,000	3,550,000

Total General Fund	\$137,830,000	\$146,790,000
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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$137,830,000	\$146,790,000

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	11,000,000	11,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	350,000	350,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$13,450,000	\$12,450,000
TOTAL INDEBTEDNESS	\$151,280,000	\$159,240,000

Account Description	Amounts
0810 Nonspendable Fund Balance	50,428
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,039,689
0840 Assigned Fund Balance	26,308
0850 Unassigned Fund Balance	8,272,365
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,338,362
5900 Budgetary Reserve	900,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,288,790