

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

[Handwritten Signature]

President of the Board - Original Signature Required

5/10/21

Date

[Handwritten Signature]

Secretary of the Board - Original Signature Required

5/10/2021

Date

[Handwritten Signature]

Chief School Administrator - Original Signature Required

5/10/2021

Date

Troy Wentz

Contact Person

(717)630-4622

Telephone

Extn :

Extension

twentz@hanoverpublic.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hanover Public SD	COUNTY : York	AUN : 112672803
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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

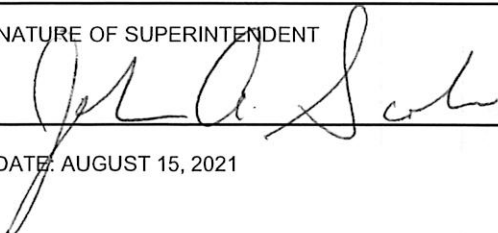
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$36777237
Ending Unassigned Fund Balance	\$2939193
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 5/10/2021
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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 : Hanover Public SD	County : York	AUN Number : 112672803
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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 4/6/2021
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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>
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.	Cash flow purposes - operating activities during months of limited revenue

<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	27,953	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,064,188	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,064,188</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,149,976	
7000 Revenue from State Sources	9,656,266	
8000 Revenue from Federal Sources	846,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$35,652,242</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$39,716,430</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	21,500,626
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	1,350
6120 Current Per Capita Taxes, Section 679	38,000
6140 Current Act 511 Taxes - Flat Rate Assessments	102,000
6150 Current Act 511 Taxes - Proportional Assessments	2,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	339,500
6910 Rentals	21,500
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	60,000

REVENUE FROM LOCAL SOURCES \$25,149,976

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,736,032
7112 Basic Education Funding-Social Security	572,000
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	70,000
7250 Migratory Children	120
7271 Special Education funds for School-Aged Pupils	986,108
7311 Pupil Transportation Subsidy	340,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	574,379
7360 Safe Schools	60,000
7505 Ready to Learn Block Grant	196,627
7820 State Share of Retirement Contributions	2,610,000

REVENUE FROM STATE SOURCES \$9,656,266

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	540,000
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Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	40,000
8517 NCLB, Title IV - 21st Century Schools	41,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

REVENUE FROM FEDERAL SOURCES	\$846,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,652,242
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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,500,626
Amount of Tax Relief for Homestead Exclusions	<u>\$574,379</u>
Total Approx. Tax Revenue:	\$22,075,005
Approx. Tax Levy for Tax Rate Calculation:	\$22,944,700

York

Total

2020-21 Data		
a. Assessed Value	\$994,000,000	\$994,000,000
b. Real Estate Mills	23.0600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$925,316,263	\$925,316,263
d. Assessed Value	\$995,000,000	\$995,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$22,921,640	\$22,921,640
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$22,921,640	\$22,921,640
(f Total * g)		
i. Base Mills Subject to Index	23.0600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.11228%	96.11228%
k. Tax Levy Needed	\$22,944,700	\$22,944,700
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	23.0600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,944,700	\$22,944,700
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,370,321
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,500,626
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,500,626	
Amount of Tax Relief for Homestead Exclusions	<u>\$574,379</u>	
Total Approx. Tax Revenue:	\$22,075,005	
Approx. Tax Levy for Tax Rate Calculation:	\$22,944,700	

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	23.9824	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,862,488	\$23,862,488
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	\$8,129.23	
Number of Homestead/Farmstead Properties	3064	3064
Median Assessed Value of Homestead Properties		\$123,650

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,500,626
Amount of Tax Relief for Homestead Exclusions	<u>\$574,379</u>
Total Approx. Tax Revenue:	\$22,075,005
Approx. Tax Levy for Tax Rate Calculation:	\$22,944,700

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$574,379	Lowering RE Tax Rate	\$0	\$574,379
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$574,379

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	995,000,000	23.0600	22,944,700			96.11228%	
Totals:	995,000,000		22,944,700	574,379 =	22,370,321 X	96.11228% =	21,500,626

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		38,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	38,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	64,000
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			102,000
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%	1,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000
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			2,000,000
Total Act 511, Current Taxes			2,102,000
Act 511 Tax Limit -->		925,316,263 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> York	23.0600	23.0600	0.00%	Yes	4.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,874,755
1200 Special Programs - Elementary / Secondary	6,174,009
1300 Vocational Education	1,143,308
1400 Other Instructional Programs - Elementary / Secondary	383,752
Total Instruction	\$22,575,824
2000 Support Services	
2100 Support Services - Students	1,054,612
2200 Support Services - Instructional Staff	1,498,964
2300 Support Services - Administration	2,755,051
2400 Support Services - Pupil Health	543,103
2500 Support Services - Business	327,488
2600 Operation and Maintenance of Plant Services	2,282,964
2700 Student Transportation Services	1,097,391
2800 Support Services - Central	225,453
2900 Other Support Services	2,886
Total Support Services	\$9,787,912
3000 Operation of Non-Instructional Services	
3200 Student Activities	443,570
3300 Community Services	32,363
Total Operation of Non-Instructional Services	\$475,933
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,582,568
5200 Interfund Transfers - Out	1,355,000
Total Other Expenditures and Financing Uses	\$3,937,568
Total Estimated Expenditures and Other Financing Uses	\$36,777,237

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	8,550,000
200 Personnel Services - Employee Benefits	5,090,255
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	7,000
500 Other Purchased Services	703,000
600 Supplies	385,000
700 Property	75,000
800 Other Objects	12,000
Total Regular Programs - Elementary / Secondary	\$14,874,755
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,520,225
200 Personnel Services - Employee Benefits	971,484
300 Purchased Professional and Technical Services	2,583,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,058,750
600 Supplies	31,800
700 Property	7,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	\$6,174,009
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	437,150
200 Personnel Services - Employee Benefits	269,483
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	7,500
500 Other Purchased Services	372,750
600 Supplies	45,000
700 Property	8,250
800 Other Objects	1,675
Total Vocational Education	\$1,143,308
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,175
200 Personnel Services - Employee Benefits	19,327
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	176,750
600 Supplies	121,500
700 Property	5,000
Total Other Instructional Programs - Elementary / Secondary	\$383,752
Total Instruction	\$22,575,824
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	629,225
200 Personnel Services - Employee Benefits	397,312

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	16,500
500 Other Purchased Services	475
600 Supplies	10,850
800 Other Objects	250
Total Support Services - Students	\$1,054,612
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	588,900
200 Personnel Services - Employee Benefits	400,714
300 Purchased Professional and Technical Services	42,500
400 Purchased Property Services	110,000
500 Other Purchased Services	3,550
600 Supplies	106,300
700 Property	245,000
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$1,498,964
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,463,300
200 Personnel Services - Employee Benefits	935,001
300 Purchased Professional and Technical Services	117,200
400 Purchased Property Services	63,500
500 Other Purchased Services	105,800
600 Supplies	36,250
700 Property	1,000
800 Other Objects	33,000
Total Support Services - Administration	\$2,755,051
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	253,000
200 Personnel Services - Employee Benefits	207,003
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	1,500
500 Other Purchased Services	100
600 Supplies	9,000
700 Property	2,000
800 Other Objects	500
Total Support Services - Pupil Health	\$543,103
2500 Support Services - Business	
100 Personnel Services - Salaries	187,750
200 Personnel Services - Employee Benefits	136,388
500 Other Purchased Services	1,400
600 Supplies	750
800 Other Objects	1,200
Total Support Services - Business	\$327,488
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	751,500
200 Personnel Services - Employee Benefits	459,414

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	134,000
400 Purchased Property Services	522,500
500 Other Purchased Services	85,050
600 Supplies	295,000
700 Property	35,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,282,964
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	76,875
200 Personnel Services - Employee Benefits	42,991
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	925,825
600 Supplies	500
800 Other Objects	1,200
Total Student Transportation Services	\$1,097,391
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	142,000
200 Personnel Services - Employee Benefits	70,103
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	3,550
600 Supplies	6,050
800 Other Objects	750
Total Support Services - Central	\$225,453
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,886
Total Other Support Services	\$2,886
Total Support Services	\$9,787,912
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	300,000
200 Personnel Services - Employee Benefits	138,570
500 Other Purchased Services	5,000
Total Student Activities	\$443,570
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	28,600
200 Personnel Services - Employee Benefits	2,188
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	325
600 Supplies	750
Total Community Services	\$32,363
Total Operation of Non-Instructional Services	\$475,933
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	412,568
900 Other Uses of Funds	2,170,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,582,568
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,355,000
Total Interfund Transfers - Out	\$1,355,000
Total Other Expenditures and Financing Uses	\$3,937,568
TOTAL EXPENDITURES	\$36,777,237

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,064,188	2,824,188
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	1,700,000	2,940,000
Other Capital Projects Fund		
Debt Service Fund	348,000	298,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	547,650	547,650
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	65,000	65,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$6,724,838	\$6,674,838
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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	\$6,724,838	\$6,674,838
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	15,480,000	13,340,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	600,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,142,213	4,342,213
0599 Other Noncurrent Liabilities		

Total General Fund	\$20,222,213	\$18,282,213
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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

12,944

12,944

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

47,271

52,271

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$60,215

\$65,215

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	\$20,282,428	\$18,347,428

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	2,140,000	2,200,000
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		
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	\$2,140,000	\$2,200,000
TOTAL INDEBTEDNESS	\$22,422,428	\$20,547,428

Account Description	Amounts
0810 Nonspendable Fund Balance	27,953
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,939,193
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,939,193

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,967,146
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