

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Shannon L Wiest

(717)692-2108

Extn :3160

Contact Person

Telephone

Extension

wiests@mlbgasd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millersburg Area SD	COUNTY : Dauphin	AUN : 115226103
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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	\$15703010
Ending Unassigned Fund Balance	\$3039299
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	19.35%

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 : Millersburg Area SD	County : Dauphin	AUN Number : 115226103
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds in budgetary reserve are budgeted for unforeseen expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance may be used to balance revenues and expenditures in the following years budget, if needed. If funds are not needed, the Board has the option to consider transferring from the General Fund to the Capital Reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies are committed for future PSERS costs.

<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	725,000
0840 Assigned Fund Balance	598,531
0850 Unassigned Fund Balance	3,032,828
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,356,359</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,595,748
7000 Revenue from State Sources	6,983,314
8000 Revenue from Federal Sources	531,888
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,110,950</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,467,309</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,278,761
6112 Interim Real Estate Taxes	8,500
6113 Public Utility Realty Taxes	6,960
6114 Payments in Lieu of Current Taxes - State / Local	315
6120 Current Per Capita Taxes, Section 679	18,500
6140 Current Act 511 Taxes - Flat Rate Assessments	18,500
6150 Current Act 511 Taxes - Proportional Assessments	1,290,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	143,312
6910 Rentals	900
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	250,000
REVENUE FROM LOCAL SOURCES	\$7,595,748
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,079,839
7112 Basic Education Funding-Social Security	260,000
7271 Special Education funds for School-Aged Pupils	629,165
7311 Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	198,910
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,600
7340 State Property Tax Reduction Allocation	251,067
7501 PA Accountability Grants	127,733
7820 State Share of Retirement Contributions	1,220,000
REVENUE FROM STATE SOURCES	\$6,983,314
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	235,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	246,936
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,398
8517 NCLB, Title IV - 21st Century Schools	12,554
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$531,888
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,110,950

Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$5,278,771

\$251,067

\$5,529,838

\$5,866,781

Dauphin

Total

2020-21 Data		
a. Assessed Value	\$278,762,400	\$278,762,400
b. Real Estate Mills	21.0190	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$329,823,615	\$329,823,615
d. Assessed Value	\$279,343,400	\$279,343,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$5,859,307	\$5,859,307
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,859,307	\$5,859,307
(f Total * g)		
i. Base Mills Subject to Index	21.0190	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$5,866,781	\$5,866,781
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	21.0020	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,866,770	\$5,866,770
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,615,703
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,278,761
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$5,278,771

\$251,067

\$5,529,838

\$5,866,781

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index

21.8807

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$6,112,229

\$6,112,229

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

V. Assessed Value Exclusion per Homestead

\$7,360.00

Number of Homestead/Farmstead Properties

1617

1617

Median Assessed Value of Homestead Properties

\$87,800

Act 1 Index (current): 4.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$5,278,771
Amount of Tax Relief for Homestead Exclusions	<u>\$251,067</u>
Total Approx. Tax Revenue:	\$5,529,838
Approx. Tax Levy for Tax Rate Calculation:	\$5,866,781
	Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$251,067	Lowering RE Tax Rate	\$0	\$251,067
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$251,067

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>
Dauphin	279,343,400	21.0020	5,866,770			94.00000%	
Totals:	279,343,400		5,866,770	- 251,067 =	5,615,703 X	94.00000% =	5,278,761

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,500
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	\$5.00	\$0.00	18,500
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 18,500 18,500

	<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%	700,000	700,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	515,000	515,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000	75,000
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 1,290,000 1,290,000

Total Act 511, Current Taxes 1,308,500

Act 511 Tax Limit -->	329,823,615 X	12	3,957,883
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Dauphin	21.0190	21.0020	-0.07%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,316,005
1200 Special Programs - Elementary / Secondary	2,550,832
1300 Vocational Education	160,000
1400 Other Instructional Programs - Elementary / Secondary	24,218
1600 Adult Education Programs	46,000
Total Instruction	\$10,097,055
2000 Support Services	
2100 Support Services - Students	438,781
2200 Support Services - Instructional Staff	546,297
2300 Support Services - Administration	1,103,067
2400 Support Services - Pupil Health	205,219
2500 Support Services - Business	332,117
2600 Operation and Maintenance of Plant Services	1,124,099
2700 Student Transportation Services	475,000
2800 Support Services - Central	266,525
2900 Other Support Services	6,700
Total Support Services	\$4,497,805
3000 Operation of Non-Instructional Services	
3200 Student Activities	316,295
Total Operation of Non-Instructional Services	\$316,295
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	716,855
5900 Budgetary Reserve	70,000
Total Other Expenditures and Financing Uses	\$786,855
Total Estimated Expenditures and Other Financing Uses	\$15,703,010

2021-2022 Final General Fund Budget

LEA : 115226103 Millersburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,639,220
200 Personnel Services - Employee Benefits	2,326,937
300 Purchased Professional and Technical Services	268,600
400 Purchased Property Services	31,200
500 Other Purchased Services	713,000
600 Supplies	216,238
700 Property	119,110
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	\$7,316,005
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	829,980
200 Personnel Services - Employee Benefits	712,932
300 Purchased Professional and Technical Services	707,000
500 Other Purchased Services	289,550
600 Supplies	11,020
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$2,550,832
1300 <u>Vocational Education</u>	
500 Other Purchased Services	160,000
Total Vocational Education	\$160,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,500
200 Personnel Services - Employee Benefits	4,218
500 Other Purchased Services	10,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$24,218
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	46,000
Total Adult Education Programs	\$46,000
Total Instruction	\$10,097,055
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	175,390
200 Personnel Services - Employee Benefits	131,031
300 Purchased Professional and Technical Services	125,000
500 Other Purchased Services	2,850
600 Supplies	3,910
800 Other Objects	600
Total Support Services - Students	\$438,781
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	273,390

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	224,582
300 Purchased Professional and Technical Services	25,810
400 Purchased Property Services	900
500 Other Purchased Services	4,050
600 Supplies	17,165
800 Other Objects	400
Total Support Services - Instructional Staff	\$546,297
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	509,785
200 Personnel Services - Employee Benefits	353,672
300 Purchased Professional and Technical Services	173,960
400 Purchased Property Services	6,850
500 Other Purchased Services	31,200
600 Supplies	14,950
700 Property	3,000
800 Other Objects	9,650
Total Support Services - Administration	\$1,103,067
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	84,395
200 Personnel Services - Employee Benefits	73,124
300 Purchased Professional and Technical Services	42,550
400 Purchased Property Services	100
500 Other Purchased Services	250
600 Supplies	4,700
800 Other Objects	100
Total Support Services - Pupil Health	\$205,219
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	176,050
200 Personnel Services - Employee Benefits	132,467
300 Purchased Professional and Technical Services	18,550
400 Purchased Property Services	400
500 Other Purchased Services	1,950
600 Supplies	500
800 Other Objects	2,200
Total Support Services - Business	\$332,117
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	319,700
200 Personnel Services - Employee Benefits	251,199
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	153,600
500 Other Purchased Services	65,500
600 Supplies	308,000
700 Property	16,000
800 Other Objects	5,100
Total Operation and Maintenance of Plant Services	\$1,124,099

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	475,000
Total Student Transportation Services	\$475,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	159,505
200 Personnel Services - Employee Benefits	105,670
500 Other Purchased Services	500
600 Supplies	850
Total Support Services - Central	\$266,525
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,700
Total Other Support Services	\$6,700
Total Support Services	\$4,497,805
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	130,450
200 Personnel Services - Employee Benefits	57,125
300 Purchased Professional and Technical Services	43,720
400 Purchased Property Services	4,200
500 Other Purchased Services	52,450
600 Supplies	20,250
800 Other Objects	8,100
Total Student Activities	\$316,295
Total Operation of Non-Instructional Services	\$316,295
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	216,855
900 Other Uses of Funds	500,000
Total Debt Service / Other Expenditures and Financing Uses	\$716,855
5900 <u>Budgetary Reserve</u>	
800 Other Objects	70,000
Total Budgetary Reserve	\$70,000
Total Other Expenditures and Financing Uses	\$786,855
TOTAL EXPENDITURES	\$15,703,010

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,500,000	3,900,000
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	2,906,000	2,800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	88,000	75,000
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	\$7,494,000	\$6,775,000
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,500,000	3,900,000
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	88,000	75,000
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		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments	\$4,588,000	\$3,975,000
TOTAL CASH AND INVESTMENTS	\$12,082,000	\$10,750,000

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	355,000	340,000
0550 Authority Lease Obligations	8,025,000	7,525,000
0560 Other Post-Employment Benefits (OPEB)	1,175,000	1,185,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$9,555,000	\$9,050,000
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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	\$9,555,000	\$9,050,000

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	\$9,555,000	\$9,050,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,039,299
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,764,299
5900 Budgetary Reserve	70,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,834,299