

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Central SD	COUNTY : Lancaster	AUN : 113364403
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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	\$59878537
Ending Unassigned Fund Balance	\$4363377
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.28%

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 21 JUL 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 : Manheim Central SD	County : Lancaster	AUN Number : 113364403
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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 5/17/21
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$760,442.00 Function 2200, Object 200: \$817,977.00	Tuition Reimbursement is required to be reported in Function 2271 - This budgeted expenditure for all functions makes benefits appear higher in the 2200's.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for the uncertainty of budget revenue and 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.	Budget Stabilization
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS Rate Stabilization : \$2,000,000 Capital Projects: \$8,300,000 Future Debt Service: \$8,000,000

<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	160,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	17,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,598,827
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,898,827</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,777,158
7000 Revenue from State Sources	16,629,899
8000 Revenue from Federal Sources	2,236,030
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$59,643,087</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,541,914</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	34,224,373
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	35,800
6114 Payments in Lieu of Current Taxes - State / Local	2,985
6150 Current Act 511 Taxes - Proportional Assessments	4,415,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	590,000
6910 Rentals	15,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	469,000

REVENUE FROM LOCAL SOURCES \$40,777,158

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,251,081
7112 Basic Education Funding-Social Security	876,210
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	1,662,433
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	92,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	517,728
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	829,030
7505 Ready to Learn Block Grant	301,665
7820 State Share of Retirement Contributions	3,929,352

REVENUE FROM STATE SOURCES \$16,629,899

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	419,567
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,249
8517 NCLB, Title IV - 21st Century Schools	35,214
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,500,000

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	200,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,236,030
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	59,643,087

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$34,224,373
Amount of Tax Relief for Homestead Exclusions	<u>\$829,030</u>
Total Approx. Tax Revenue:	\$35,053,403
Approx. Tax Levy for Tax Rate Calculation:	\$36,479,419

Lancaster

Total

2020-21 Data		
a. Assessed Value	\$2,388,368,200	\$2,388,368,200
b. Real Estate Mills	14.6613	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,289,807,234	\$2,289,807,234
d. Assessed Value	\$2,415,679,600	\$2,415,679,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$35,016,583	\$35,016,583
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$35,016,583	\$35,016,583
(f Total * g)		
i. Base Mills Subject to Index	14.6613	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$36,479,419	\$36,479,419
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	15.1011	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,479,419	\$36,479,419
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,650,389
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,224,373
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$34,224,373

Amount of Tax Relief for Homestead Exclusions

\$829,030

Total Approx. Tax Revenue:

\$35,053,403

Approx. Tax Levy for Tax Rate Calculation:

\$36,479,419

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.1011	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,479,419	\$36,479,419
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	\$7,624.81	
Number of Homestead/Farmstead Properties	7200	7200
Median Assessed Value of Homestead Properties		\$195,800

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$34,224,373
Amount of Tax Relief for Homestead Exclusions	<u>\$829,030</u>
Total Approx. Tax Revenue:	\$35,053,403
Approx. Tax Levy for Tax Rate Calculation:	\$36,479,419

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$829,030	Lowering RE Tax Rate	\$0	\$829,030
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$829,030

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,415,679,600	15.1011	36,479,419			96.00000%	
Totals:	2,415,679,600		36,479,419	829,030 =	35,650,389 X	96.00000% =	34,224,373

	<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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0

Total Current Act 511 Taxes– Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,800,000	3,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	615,000	615,000
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 4,415,000 4,415,000

Total Act 511, Current Taxes 4,415,000

Act 511 Tax Limit -->	2,289,807,234 X	12	27,477,687
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Lancaster	14.6613	15.1011	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
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	24,283,276
1200 Special Programs - Elementary / Secondary	8,428,220
1300 Vocational Education	1,413,438
1400 Other Instructional Programs - Elementary / Secondary	95,430
1800 Pre-Kindergarten	77,400
Total Instruction	\$34,297,764
2000 Support Services	
2100 Support Services - Students	1,765,745
2200 Support Services - Instructional Staff	1,712,292
2300 Support Services - Administration	2,823,572
2400 Support Services - Pupil Health	516,854
2500 Support Services - Business	862,910
2600 Operation and Maintenance of Plant Services	4,109,472
2700 Student Transportation Services	3,374,330
2800 Support Services - Central	1,661,590
2900 Other Support Services	35,000
Total Support Services	\$16,861,765
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,246,795
3300 Community Services	56,500
Total Operation of Non-Instructional Services	\$1,303,295
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,090,713
5200 Interfund Transfers - Out	75,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$7,415,713
Total Estimated Expenditures and Other Financing Uses	\$59,878,537

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	13,223,323
200 Personnel Services - Employee Benefits	8,085,384
300 Purchased Professional and Technical Services	587,779
400 Purchased Property Services	767,162
500 Other Purchased Services	789,505
600 Supplies	819,903
800 Other Objects	10,220
Total Regular Programs - Elementary / Secondary	\$24,283,276
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,847,807
200 Personnel Services - Employee Benefits	1,826,638
300 Purchased Professional and Technical Services	2,991,100
500 Other Purchased Services	728,575
600 Supplies	33,100
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$8,428,220
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	257,994
200 Personnel Services - Employee Benefits	158,589
300 Purchased Professional and Technical Services	450
500 Other Purchased Services	977,209
600 Supplies	15,439
800 Other Objects	3,757
Total Vocational Education	\$1,413,438
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,130
300 Purchased Professional and Technical Services	8,100
500 Other Purchased Services	80,200
Total Other Instructional Programs - Elementary / Secondary	\$95,430
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	44,878
200 Personnel Services - Employee Benefits	32,172
600 Supplies	350
Total Pre-Kindergarten	\$77,400
Total Instruction	\$34,297,764
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	959,428
200 Personnel Services - Employee Benefits	579,707
300 Purchased Professional and Technical Services	198,750
500 Other Purchased Services	1,750

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	23,900
800 Other Objects	2,210
Total Support Services - Students	\$1,765,745
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	760,442
200 Personnel Services - Employee Benefits	817,977
300 Purchased Professional and Technical Services	56,850
500 Other Purchased Services	12,850
600 Supplies	56,723
800 Other Objects	7,450
Total Support Services - Instructional Staff	\$1,712,292
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,608,578
200 Personnel Services - Employee Benefits	1,003,741
300 Purchased Professional and Technical Services	82,150
500 Other Purchased Services	46,503
600 Supplies	39,050
800 Other Objects	43,550
Total Support Services - Administration	\$2,823,572
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	280,308
200 Personnel Services - Employee Benefits	211,681
300 Purchased Professional and Technical Services	850
500 Other Purchased Services	50
600 Supplies	23,965
Total Support Services - Pupil Health	\$516,854
2500 Support Services - Business	
100 Personnel Services - Salaries	392,266
200 Personnel Services - Employee Benefits	225,671
300 Purchased Professional and Technical Services	42,500
500 Other Purchased Services	30,000
600 Supplies	149,973
800 Other Objects	22,500
Total Support Services - Business	\$862,910
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,366,985
200 Personnel Services - Employee Benefits	911,074
300 Purchased Professional and Technical Services	75,120
400 Purchased Property Services	447,850
500 Other Purchased Services	228,501
600 Supplies	1,049,492
700 Property	29,800
800 Other Objects	650
Total Operation and Maintenance of Plant Services	\$4,109,472

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	60,974
200 Personnel Services - Employee Benefits	44,306
300 Purchased Professional and Technical Services	8,700
500 Other Purchased Services	3,214,050
600 Supplies	43,300
700 Property	3,000
Total Student Transportation Services	\$3,374,330
2800 Support Services - Central	
100 Personnel Services - Salaries	543,857
200 Personnel Services - Employee Benefits	385,888
300 Purchased Professional and Technical Services	170,880
400 Purchased Property Services	96,258
500 Other Purchased Services	15,000
600 Supplies	443,957
700 Property	5,000
800 Other Objects	750
Total Support Services - Central	\$1,661,590
2900 Other Support Services	
500 Other Purchased Services	30,000
800 Other Objects	5,000
Total Other Support Services	\$35,000
Total Support Services	\$16,861,765
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	600,361
200 Personnel Services - Employee Benefits	190,891
300 Purchased Professional and Technical Services	114,300
400 Purchased Property Services	100,766
500 Other Purchased Services	96,996
600 Supplies	115,981
800 Other Objects	27,500
Total Student Activities	\$1,246,795
3300 Community Services	
300 Purchased Professional and Technical Services	37,500
800 Other Objects	19,000
Total Community Services	\$56,500
Total Operation of Non-Instructional Services	\$1,303,295
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,169,122
900 Other Uses of Funds	3,921,591
Total Debt Service / Other Expenditures and Financing Uses	\$7,090,713

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	75,000
Total Interfund Transfers - Out	\$75,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$7,415,713
TOTAL EXPENDITURES	\$59,878,537

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	14,867,027	14,630,581
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	1,841,588	1,500,000
Other Capital Projects Fund	10,500,000	30,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	95,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,484,728	1,490,000
Private Purpose Trust Fund		
Investment Trust Fund	1,021,200	990,000
Pension Trust Fund		
Activity Fund	165,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,974,543	\$48,805,581

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	\$29,974,543	\$48,805,581
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	71,915,000	103,050,000
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 General Fund	\$71,915,000	\$103,050,000
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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

<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	\$71,915,000	\$103,050,000

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	\$71,915,000	\$103,050,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	160,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,363,377
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,663,377
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,073,377