

LEA Name : Hempfield SD

Class : 2

AUN Number : 113363103

County : Lancaster

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2021

Michael Donato

President of the Board - Original Signature Required

6-8-21

Date

M-M

Secretary of the Board - Original Signature Required

6-9-21

Date

Michael Donato

Chief School Administrator - Original Signature Required

6-10-21

Date

Sheryl Pursel

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Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hempfield SD	COUNTY : Lancaster	AUN : 113363103
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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	\$133036020
Ending Unassigned Fund Balance	\$9070109
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.81%

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 6/15/21
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DUE DATE: AUGUST 15, 2021

<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.	The Budgetary Reserve is less than 1% of the planned expenditures to be available for unanticipated uncontrollable costs not expected in the General Fund.
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 is contingency for cash flow disruptions due to unexpected occurrences during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance are funds set aside to cover the cost of rising PSERS retirement expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance are funds set aside for capital reserve expenditures.

<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	880,111
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	5,900,000
0850 Unassigned Fund Balance	9,108,896
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,008,896</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	94,783,314
7000 Revenue from State Sources	33,775,401
8000 Revenue from Federal Sources	2,038,518
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$130,597,233</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$148,606,129</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	80,334,304
6112 Interim Real Estate Taxes	534,770
6113 Public Utility Realty Taxes	75,138
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	9,514,235
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	210,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,708,787
6910 Rentals	100,000
6940 Tuition from Patrons	71,969
6960 Services Provided Other Local Governmental Units / LEAs	620,412
6990 Refunds and Other Miscellaneous Revenue	373,699

REVENUE FROM LOCAL SOURCES \$94,783,314

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	13,404,580
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,815,785
7311 Pupil Transportation Subsidy	717,590
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	817,376
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	1,648,880
7505 Ready to Learn Block Grant	689,640
7810 State Share of Social Security and Medicare Taxes	2,230,256
7820 State Share of Retirement Contributions	10,186,294

REVENUE FROM STATE SOURCES \$33,775,401

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	107,504
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	816,783
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	161,598
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	64,904
8519 NCLB, Title VI - Flexibility and Accountability	65,294
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	545,435

Amount

REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	277,000
REVENUE FROM FEDERAL SOURCES	\$2,038,518
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	130,597,233

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$80,334,304
Amount of Tax Relief for Homestead Exclusions	<u>\$1,648,880</u>
Total Approx. Tax Revenue:	\$81,983,184
Approx. Tax Levy for Tax Rate Calculation:	\$83,206,549

Lancaster

Total

2020-21 Data		
a. Assessed Value	\$4,895,598,562	\$4,895,598,562
b. Real Estate Mills	16.3474	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$4,502,341,043	\$4,502,341,043
d. Assessed Value	\$4,990,107,500	\$4,990,107,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$80,030,308	\$80,030,308
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$80,030,308	\$80,030,308
(f Total * g)		
i. Base Mills Subject to Index	16.3474	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$83,206,549	\$83,206,549
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	16.6743	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$83,206,549	\$83,206,549
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$81,557,669
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$80,334,304
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$80,334,304
Amount of Tax Relief for Homestead Exclusions	<u>\$1,648,880</u>
Total Approx. Tax Revenue:	\$81,983,184
Approx. Tax Levy for Tax Rate Calculation:	\$83,206,549

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.9195	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$84,430,124	\$84,430,124
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	\$7,657.00	
Number of Homestead/Farmstead Properties	12982	12982
Median Assessed Value of Homestead Properties		\$194,000

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$80,334,304
Amount of Tax Relief for Homestead Exclusions	<u>\$1,648,880</u>
Total Approx. Tax Revenue:	\$81,983,184
Approx. Tax Levy for Tax Rate Calculation:	\$83,206,549
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,648,880	Lowering RE Tax Rate	\$0	\$1,648,880
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,648,880

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	4,990,107,500	16.6743	83,206,549			98.50000%	
Totals:	4,990,107,500		83,206,549	- 1,648,880	= 81,557,669	X 98.50000%	= 80,334,304

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,214,235
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,300,000
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			9,514,235
Total Act 511, Current Taxes			9,514,235
Act 511 Tax Limit -->		4,502,341,043 X	12
		Market Value	Mills
			54,028,093
			(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	16.3474	16.6743	2.00%	Yes	3.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

LEA : 113363103 Hempfield SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	57,887,380
1200 Special Programs - Elementary / Secondary	24,312,985
1300 Vocational Education	1,300,000
1400 Other Instructional Programs - Elementary / Secondary	708,940
Total Instruction	\$84,209,305
2000 Support Services	
2100 Support Services - Students	4,944,821
2200 Support Services - Instructional Staff	2,903,501
2300 Support Services - Administration	6,244,471
2400 Support Services - Pupil Health	1,340,606
2500 Support Services - Business	885,452
2600 Operation and Maintenance of Plant Services	9,857,812
2700 Student Transportation Services	5,867,031
2800 Support Services - Central	4,602,559
2900 Other Support Services	60,000
Total Support Services	\$36,706,253
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,044,482
3300 Community Services	9,908
Total Operation of Non-Instructional Services	\$2,054,390
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	9,566,072
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$10,066,072
Total Estimated Expenditures and Other Financing Uses	\$133,036,020

2021-2022 Final General Fund Budget

LEA : 113363103 Hempfield SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,850,499
200 Personnel Services - Employee Benefits	20,107,864
300 Purchased Professional and Technical Services	148,730
400 Purchased Property Services	639,510
500 Other Purchased Services	1,506,830
600 Supplies	1,472,837
700 Property	131,825
800 Other Objects	29,285
Total Regular Programs - Elementary / Secondary	\$57,887,380
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,639,746
200 Personnel Services - Employee Benefits	7,020,379
300 Purchased Professional and Technical Services	5,032,065
400 Purchased Property Services	1,000
500 Other Purchased Services	2,492,600
600 Supplies	125,700
800 Other Objects	1,495
Total Special Programs - Elementary / Secondary	\$24,312,985
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,300,000
Total Vocational Education	\$1,300,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	411,398
200 Personnel Services - Employee Benefits	263,492
300 Purchased Professional and Technical Services	5,300
500 Other Purchased Services	25,700
600 Supplies	3,050
Total Other Instructional Programs - Elementary / Secondary	\$708,940
Total Instruction	\$84,209,305
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,977,400
200 Personnel Services - Employee Benefits	1,879,821
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	6,250
600 Supplies	51,050
800 Other Objects	300
Total Support Services - Students	\$4,944,821
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,311,026
200 Personnel Services - Employee Benefits	1,264,351
300 Purchased Professional and Technical Services	36,618

2021-2022 Final General Fund Budget

LEA : 113363103 Hempfield SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,000
500 Other Purchased Services	3,500
600 Supplies	284,866
800 Other Objects	140
Total Support Services - Instructional Staff	\$2,903,501
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,338,700
200 Personnel Services - Employee Benefits	2,459,346
300 Purchased Professional and Technical Services	418,700
500 Other Purchased Services	4,575
600 Supplies	10,500
800 Other Objects	12,650
Total Support Services - Administration	\$6,244,471
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	793,345
200 Personnel Services - Employee Benefits	517,661
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	20,100
Total Support Services - Pupil Health	\$1,340,606
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	484,037
200 Personnel Services - Employee Benefits	376,115
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	1,500
600 Supplies	6,000
800 Other Objects	5,300
Total Support Services - Business	\$885,452
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,827,575
200 Personnel Services - Employee Benefits	2,187,262
300 Purchased Professional and Technical Services	165,000
400 Purchased Property Services	1,163,000
500 Other Purchased Services	402,850
600 Supplies	2,709,625
700 Property	400,000
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$9,857,812
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	134,530
200 Personnel Services - Employee Benefits	101,405
500 Other Purchased Services	5,613,946
600 Supplies	16,900
800 Other Objects	250

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$5,867,031
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,560,296
200 Personnel Services - Employee Benefits	1,293,128
300 Purchased Professional and Technical Services	119,150
400 Purchased Property Services	5,000
500 Other Purchased Services	252,395
600 Supplies	1,367,090
800 Other Objects	5,500
Total Support Services - Central	\$4,602,559
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$36,706,253
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	978,211
200 Personnel Services - Employee Benefits	559,799
300 Purchased Professional and Technical Services	150,172
400 Purchased Property Services	19,900
500 Other Purchased Services	135,800
600 Supplies	145,070
800 Other Objects	55,530
Total Student Activities	\$2,044,482
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	586
200 Personnel Services - Employee Benefits	327
600 Supplies	8,995
Total Community Services	\$9,908
Total Operation of Non-Instructional Services	\$2,054,390
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,566,072
Total Interfund Transfers - Out	\$9,566,072
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$10,066,072
TOTAL EXPENDITURES	\$133,036,020

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	27,000,000	27,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	20,000,000	17,000,000
Other Capital Projects Fund		
Debt Service Fund	2,500,000	2,000,000
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,500,000	2,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund	50,000	50,000
Permanent Fund		
Total Cash and Short-Term Investments	\$53,350,000	\$49,350,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$53,350,000** **\$49,350,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	81,555,000	72,500,000
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	\$81,555,000	\$72,500,000
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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	\$81,555,000	\$72,500,000

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	\$81,555,000	\$72,500,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	880,111
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	9,070,109
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,570,109
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,950,220