

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

Michael Frentz

(717)531-2243

Extn :

Contact Person

Telephone

Extension

mfrentz@hershey.k12.pa.us

Email Address

**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 : Derry Township SD	County : Dauphin	AUN Number : 115221753
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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.	
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.	Funds used for unexpected expenditures or decrease in revenues that may arise during the 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.	District has committed \$2,000,000 for increases in medical expenses and \$1,051,952 for PSERS stabilization.

<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	167,260
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,254,833
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,114,259
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,369,092</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	48,658,335
7000 Revenue from State Sources	12,308,567
8000 Revenue from Federal Sources	3,093,775
9000 Other Financing Sources	3,097,542
Total Estimated Revenues And Other Financing Sources	<u>\$67,158,219</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$74,527,311</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,486,335
6112 Interim Real Estate Taxes	120,000
6113 Public Utility Realty Taxes	45,000
6114 Payments in Lieu of Current Taxes - State / Local	291,000
6140 Current Act 511 Taxes - Flat Rate Assessments	145,000
6150 Current Act 511 Taxes - Proportional Assessments	8,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	420,000
6910 Rentals	12,000
6940 Tuition from Patrons	344,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$48,658,335
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,965,659
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,500,000
7311 Pupil Transportation Subsidy	430,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	175,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	672,468
7501 PA Accountability Grants	225,558
7810 State Share of Social Security and Medicare Taxes	1,127,248
7820 State Share of Retirement Contributions	5,053,634
REVENUE FROM STATE SOURCES	\$12,308,567
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	575,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	165,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,205,775
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	148,000
REVENUE FROM FEDERAL SOURCES	\$3,093,775

Amount

OTHER FINANCING SOURCES

9390 Permanent Fund Transfers	3,062,542
9400 Sale of or Compensation for Loss of Fixed Assets	35,000

OTHER FINANCING SOURCES	\$3,097,542
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	67,158,219
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,486,335
Amount of Tax Relief for Homestead Exclusions	<u>\$672,468</u>
Total Approx. Tax Revenue:	\$38,158,803
Approx. Tax Levy for Tax Rate Calculation:	\$39,599,088

Dauphin

Total

2020-21 Data		
a. Assessed Value	\$2,089,058,434	\$2,089,058,434
b. Real Estate Mills	18.7958	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,799,266,916	\$2,799,266,916
d. Assessed Value	\$2,106,805,150	\$2,106,805,150
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$39,265,525	\$39,265,525
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$39,265,525	\$39,265,525
(f Total * g)		
i. Base Mills Subject to Index	18.7958	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.30000%	96.30000%
k. Tax Levy Needed	\$39,599,088	\$39,599,088
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	18.7958	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,599,088	\$39,599,088
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,926,620
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,486,335
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,486,335	
Amount of Tax Relief for Homestead Exclusions	<u>\$672,468</u>	
Total Approx. Tax Revenue:	\$38,158,803	
Approx. Tax Levy for Tax Rate Calculation:	\$39,599,088	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.3596	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,786,905	\$40,786,905
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	\$6,637.00	
Number of Homestead/Farmstead Properties	5391	5391
Median Assessed Value of Homestead Properties		\$161,300

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,486,335
Amount of Tax Relief for Homestead Exclusions	<u>\$672,468</u>
Total Approx. Tax Revenue:	\$38,158,803
Approx. Tax Levy for Tax Rate Calculation:	\$39,599,088
	Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$672,468	Lowering RE Tax Rate	\$0	\$672,468
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$672,468

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	2,106,805,150	18.7958	39,599,088			96.30000%	
Totals:	2,106,805,150		39,599,088	672,468 =	38,926,620 X	96.30000% =	37,486,335

	<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	\$5.00	\$0.00	145,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			145,000
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%	5,100,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	1,800,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000
6154 Current Act 511 Amusement Taxes	0.500%	0.000%	750,000
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			8,550,000
Total Act 511, Current Taxes			8,695,000
Act 511 Tax Limit -->		2,799,266,916 X	12
		Market Value	Mills
			33,591,203
			(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> Dauphin	18.7958	18.7958	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,215,209
1200 Special Programs - Elementary / Secondary	8,303,669
1300 Vocational Education	1,495,810
1400 Other Instructional Programs - Elementary / Secondary	134,870
1700 Higher Education Programs for Secondary Students	135,944
Total Instruction	\$38,285,502
2000 Support Services	
2100 Support Services - Students	2,093,517
2200 Support Services - Instructional Staff	2,706,494
2300 Support Services - Administration	3,702,780
2400 Support Services - Pupil Health	981,182
2500 Support Services - Business	768,873
2600 Operation and Maintenance of Plant Services	5,506,575
2700 Student Transportation Services	2,993,311
2800 Support Services - Central	1,790,299
2900 Other Support Services	190,084
Total Support Services	\$20,733,115
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,804,041
3300 Community Services	9,281
Total Operation of Non-Instructional Services	\$1,813,322
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	288,350
5200 Interfund Transfers - Out	5,152,731
Total Other Expenditures and Financing Uses	\$5,441,081
Total Estimated Expenditures and Other Financing Uses	\$66,273,020

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	15,459,970
200 Personnel Services - Employee Benefits	9,835,713
300 Purchased Professional and Technical Services	693,070
400 Purchased Property Services	540,023
500 Other Purchased Services	923,448
600 Supplies	676,459
700 Property	21,553
800 Other Objects	64,973
Total Regular Programs - Elementary / Secondary	\$28,215,209
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,833,459
200 Personnel Services - Employee Benefits	2,604,565
300 Purchased Professional and Technical Services	1,750,400
400 Purchased Property Services	500
500 Other Purchased Services	2,750
600 Supplies	107,465
700 Property	1,000
800 Other Objects	3,530
Total Special Programs - Elementary / Secondary	\$8,303,669
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	527,112
200 Personnel Services - Employee Benefits	358,620
300 Purchased Professional and Technical Services	2,650
400 Purchased Property Services	2,700
500 Other Purchased Services	581,746
600 Supplies	17,382
800 Other Objects	5,600
Total Vocational Education	\$1,495,810
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,039
200 Personnel Services - Employee Benefits	14,866
300 Purchased Professional and Technical Services	65,360
500 Other Purchased Services	5,200
600 Supplies	8,330
800 Other Objects	7,075
Total Other Instructional Programs - Elementary / Secondary	\$134,870
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	135,944
Total Higher Education Programs for Secondary Students	\$135,944
Total Instruction	\$38,285,502
2000 Support Services	
2100 <u>Support Services - Students</u>	

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,205,371
200 Personnel Services - Employee Benefits	810,164
300 Purchased Professional and Technical Services	29,775
500 Other Purchased Services	28,500
600 Supplies	16,920
800 Other Objects	2,787
Total Support Services - Students	\$2,093,517
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,335,161
200 Personnel Services - Employee Benefits	1,235,172
300 Purchased Professional and Technical Services	35,015
400 Purchased Property Services	1,630
500 Other Purchased Services	8,615
600 Supplies	67,838
800 Other Objects	23,063
Total Support Services - Instructional Staff	\$2,706,494
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,920,104
200 Personnel Services - Employee Benefits	1,192,328
300 Purchased Professional and Technical Services	363,700
400 Purchased Property Services	19,723
500 Other Purchased Services	59,649
600 Supplies	89,585
700 Property	2,000
800 Other Objects	55,691
Total Support Services - Administration	\$3,702,780
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	561,064
200 Personnel Services - Employee Benefits	400,281
300 Purchased Professional and Technical Services	3,075
400 Purchased Property Services	2,412
600 Supplies	13,450
800 Other Objects	900
Total Support Services - Pupil Health	\$981,182
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	387,660
200 Personnel Services - Employee Benefits	321,331
400 Purchased Property Services	16,982
500 Other Purchased Services	500
600 Supplies	38,900
800 Other Objects	3,500
Total Support Services - Business	\$768,873
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,920,765
200 Personnel Services - Employee Benefits	1,471,368

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	162,391
400 Purchased Property Services	741,148
500 Other Purchased Services	236,050
600 Supplies	942,553
700 Property	6,935
800 Other Objects	25,365
Total Operation and Maintenance of Plant Services	\$5,506,575
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,198,699
200 Personnel Services - Employee Benefits	669,741
300 Purchased Professional and Technical Services	9,042
400 Purchased Property Services	24,302
500 Other Purchased Services	843,100
600 Supplies	228,400
700 Property	17,440
800 Other Objects	2,587
Total Student Transportation Services	\$2,993,311
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	666,648
200 Personnel Services - Employee Benefits	481,187
300 Purchased Professional and Technical Services	62,633
500 Other Purchased Services	147,080
600 Supplies	432,751
Total Support Services - Central	\$1,790,299
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	79,393
200 Personnel Services - Employee Benefits	58,542
500 Other Purchased Services	52,149
Total Other Support Services	\$190,084
Total Support Services	\$20,733,115
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	924,282
200 Personnel Services - Employee Benefits	433,346
300 Purchased Professional and Technical Services	148,941
400 Purchased Property Services	49,700
500 Other Purchased Services	120,118
600 Supplies	88,564
700 Property	500
800 Other Objects	38,590
Total Student Activities	\$1,804,041
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	6,180
200 Personnel Services - Employee Benefits	2,651

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	450
Total Community Services	\$9,281
Total Operation of Non-Instructional Services	\$1,813,322
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	288,350
Total Debt Service / Other Expenditures and Financing Uses	\$288,350
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,152,731
Total Interfund Transfers - Out	\$5,152,731
Total Other Expenditures and Financing Uses	\$5,441,081
TOTAL EXPENDITURES	\$66,273,020

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	7,369,092	8,464,909
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,800,000	4,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,790,975	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	1,010,000	880,000
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	\$14,970,067	\$15,344,909

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	\$14,970,067	\$15,344,909
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	21,986,500	18,840,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,601,700	1,701,700
0550 Authority Lease Obligations	2,464,374	2,264,374
0560 Other Post-Employment Benefits (OPEB)	4,095,000	4,095,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$30,147,574	\$26,901,574
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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	\$30,147,574	\$26,901,574

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	\$30,147,574	\$26,901,574
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Account Description	Amounts
0810 Nonspendable Fund Balance	167,260
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,051,952
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,202,339
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,254,291

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,421,551
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