

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2021



President of the Board - Original Signature Required

5/24/21

Date



Secretary of the Board - Original Signature Required

5/25/21

Date



Chief School Administrator - Original Signature Required

5/25/2021

Date

Shawn Hain

Contact Person

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Extn :

Telephone

Extension

hainsha@yca.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 : York City SD	COUNTY : York	AUN : 112679002
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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	\$174844797
Ending Unassigned Fund Balance	\$14839332
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.48%

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 <div style="font-size: 1.5em; font-family: cursive;">5/25/2021</div>
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

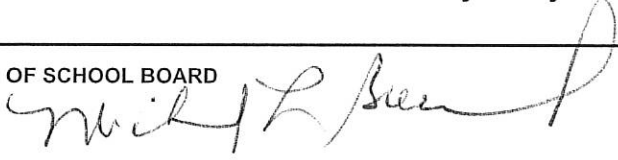
24 PS 6-687(a)(1)

(03/2006)

School District Name : York City SD	County : York	AUN Number : 112679002
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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 5/24/21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	3,075,057	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	14,824,775	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,824,775</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,974,220	
7000 Revenue from State Sources	105,459,814	
8000 Revenue from Federal Sources	30,425,320	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$174,859,354</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$189,684,129</u>

LEA : 112679002 York City SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,132,552
6113 Public Utility Realty Taxes	28,300
6114 Payments in Lieu of Current Taxes - State / Local	155,568
6150 Current Act 511 Taxes - Proportional Assessments	3,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	22,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,644,000
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	26,400
6960 Services Provided Other Local Governmental Units / LEAs	150,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$38,974,220
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	71,385,404
7112 Basic Education Funding-Social Security	3,080,958
7271 Special Education funds for School-Aged Pupils	7,013,029
7280 Adult Literacy	330,000
7292 Pre-K Counts	2,633,750
7311 Pupil Transportation Subsidy	400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,386,422
7330 Health Services (Medical, Dental, Nurse, Act 25)	145,000
7340 State Property Tax Reduction Allocation	2,902,054
7505 Ready to Learn Block Grant	1,566,041
7820 State Share of Retirement Contributions	13,613,156
REVENUE FROM STATE SOURCES	\$105,459,814
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	146,172
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,736,889
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	444,453
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	336,384
8517 NCLB, Title IV - 21st Century Schools	800,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	778,402
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,189,956
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	451,800
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	15,700,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,361,264
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000
REVENUE FROM FEDERAL SOURCES	\$30,425,320
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	174,859,354

AUN: 112679002 York City SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$29,132,552

Amount of Tax Relief for Homestead Exclusions

\$2,902,054

Total Approx. Tax Revenue:

\$32,034,606

Approx. Tax Levy for Tax Rate Calculation:

\$35,706,433

York

Total

2020-21 Data

a. Assessed Value	\$995,492,037	\$995,492,037
b. Real Estate Mills	35.1530	

I. 2021-22 Data

c. 2019 STEB Market Value	\$972,959,881	\$972,959,881
d. Assessed Value	\$995,825,889	\$995,825,889
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$34,994,532	\$34,994,532
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$34,994,532	\$34,994,532
(f Total * g)		
i. Base Mills Subject to Index	35.1530	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	88.80690%	88.80690%
k. Tax Levy Needed	\$35,706,433	\$35,706,433
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate**35.8561**

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$35,706,433	\$35,706,433
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,804,379
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,132,552
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,132,552
Amount of Tax Relief for Homestead Exclusions	<u>\$2,902,054</u>
Total Approx. Tax Revenue:	\$32,034,606
Approx. Tax Levy for Tax Rate Calculation:	\$35,706,433

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	36.8754	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,721,478	\$36,721,478
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	\$16,289.00	
Number of Homestead/Farmstead Properties	4980	4980
Median Assessed Value of Homestead Properties		\$53,000

AUN: 112679002 York City SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.9%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,132,552	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,902,054</u>	
Total Approx. Tax Revenue:	\$32,034,606	
Approx. Tax Levy for Tax Rate Calculation:	\$35,706,433	
	York	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,902,054	Lowering RE Tax Rate	\$0	\$2,902,054
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,902,054

CODE											
6111 <u>Current Real Estate Taxes</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>			
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>								
York	995,825,889	35.8561	35,706,433				88.80690%				
Totals:				995,825,889	35,706,433	-	2,902,054	=	32,804,379 X	88.80690% =	29,132,552
				<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
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>			<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,300,000			3,300,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0			0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	525,000			525,000		
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										3,825,000	3,825,000
Total Act 511, Current Taxes										3,825,000	
Act 511 Tax Limit -->				972,959,881 X			12	11,675,519			
				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>									
	York	35.1530	35.8561	2.01%	Yes	4.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	83,089,951
1200 Special Programs - Elementary / Secondary	30,128,975
1300 Vocational Education	4,475,805
1400 Other Instructional Programs - Elementary / Secondary	1,819,267
1500 Nonpublic School Programs	100,541
1600 Adult Education Programs	330,000
1800 Pre-Kindergarten	2,633,750
Total Instruction	\$122,578,289
2000 Support Services	
2100 Support Services - Students	5,053,383
2200 Support Services - Instructional Staff	3,203,819
2300 Support Services - Administration	9,004,244
2400 Support Services - Pupil Health	2,061,173
2500 Support Services - Business	1,271,226
2600 Operation and Maintenance of Plant Services	12,698,352
2700 Student Transportation Services	3,088,874
2800 Support Services - Central	2,238,464
2900 Other Support Services	14,350
Total Support Services	\$38,633,885
3000 Operation of Non-Instructional Services	
3200 Student Activities	590,490
3300 Community Services	466,871
Total Operation of Non-Instructional Services	\$1,057,361
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,475,262
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$12,575,262
Total Estimated Expenditures and Other Financing Uses	\$174,844,797

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,570,894
200 Personnel Services - Employee Benefits	17,222,984
300 Purchased Professional and Technical Services	2,458,719
400 Purchased Property Services	4,312
500 Other Purchased Services	18,927,211
600 Supplies	19,700,368
700 Property	13,377
800 Other Objects	192,086
Total Regular Programs - Elementary / Secondary	\$83,089,951
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,803,510
200 Personnel Services - Employee Benefits	8,189,881
300 Purchased Professional and Technical Services	911,100
500 Other Purchased Services	10,202,484
600 Supplies	22,000
Total Special Programs - Elementary / Secondary	\$30,128,975
1300 Vocational Education	
500 Other Purchased Services	4,475,805
Total Vocational Education	\$4,475,805
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	715,090
200 Personnel Services - Employee Benefits	561,857
500 Other Purchased Services	350,000
600 Supplies	192,320
Total Other Instructional Programs - Elementary / Secondary	\$1,819,267
1500 Nonpublic School Programs	
600 Supplies	100,541
Total Nonpublic School Programs	\$100,541
1600 Adult Education Programs	
100 Personnel Services - Salaries	71,110
200 Personnel Services - Employee Benefits	42,281
300 Purchased Professional and Technical Services	212,909
600 Supplies	3,700
Total Adult Education Programs	\$330,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	172,528
200 Personnel Services - Employee Benefits	128,291
300 Purchased Professional and Technical Services	45,234
400 Purchased Property Services	10,000
500 Other Purchased Services	19,200
600 Supplies	118,482
700 Property	33,015

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,107,000
Total Pre-Kindergarten	\$2,633,750
Total Instruction	\$122,578,289
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,335,091
200 Personnel Services - Employee Benefits	1,612,280
300 Purchased Professional and Technical Services	1,077,500
500 Other Purchased Services	5,862
600 Supplies	12,600
800 Other Objects	10,050
Total Support Services - Students	\$5,053,383
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,033,920
200 Personnel Services - Employee Benefits	1,125,508
300 Purchased Professional and Technical Services	650,355
400 Purchased Property Services	75,000
500 Other Purchased Services	3,113
600 Supplies	311,673
700 Property	3,500
800 Other Objects	750
Total Support Services - Instructional Staff	\$3,203,819
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,703,459
200 Personnel Services - Employee Benefits	3,612,486
300 Purchased Professional and Technical Services	425,679
400 Purchased Property Services	7,700
500 Other Purchased Services	121,342
600 Supplies	88,239
700 Property	8,425
800 Other Objects	36,914
Total Support Services - Administration	\$9,004,244
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,125,924
200 Personnel Services - Employee Benefits	861,001
300 Purchased Professional and Technical Services	59,248
600 Supplies	15,000
Total Support Services - Pupil Health	\$2,061,173
2500 Support Services - Business	
100 Personnel Services - Salaries	549,700
200 Personnel Services - Employee Benefits	418,593
400 Purchased Property Services	229,844
500 Other Purchased Services	1,527
600 Supplies	40,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	31,562
Total Support Services - Business	\$1,271,226
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,284,372
200 Personnel Services - Employee Benefits	3,780,849
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	1,360,090
500 Other Purchased Services	335,164
600 Supplies	1,750,332
700 Property	94,915
800 Other Objects	7,630
Total Operation and Maintenance of Plant Services	\$12,698,352
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,088,874
Total Student Transportation Services	\$3,088,874
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	809,955
200 Personnel Services - Employee Benefits	640,223
300 Purchased Professional and Technical Services	356,000
400 Purchased Property Services	5,187
500 Other Purchased Services	173,700
600 Supplies	192,479
700 Property	50,000
800 Other Objects	10,920
Total Support Services - Central	\$2,238,464
2900 <u>Other Support Services</u>	
600 Supplies	14,350
Total Other Support Services	\$14,350
Total Support Services	\$38,633,885
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	276,517
200 Personnel Services - Employee Benefits	129,948
300 Purchased Professional and Technical Services	25,800
400 Purchased Property Services	15,100
500 Other Purchased Services	52,400
600 Supplies	77,075
700 Property	2,500
800 Other Objects	11,150
Total Student Activities	\$590,490
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	184,541
200 Personnel Services - Employee Benefits	177,948
600 Supplies	104,382

<u>Description</u>	<u>Amount</u>
Total Community Services	\$466,871
Total Operation of Non-Instructional Services	\$1,057,361
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,204,203
900 Other Uses of Funds	9,271,059
Total Debt Service / Other Expenditures and Financing Uses	\$12,475,262
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$12,575,262
TOTAL EXPENDITURES	\$174,844,797

Cash and Short-Term Investments**06/30/2021 Estimate****06/30/2022 Projection**

General Fund	12,000,000	15,000,000
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	10,750,000	7,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
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	\$23,500,000	\$23,250,000

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

\$23,500,000

\$23,250,000

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection****General Fund**

0510 Bonds Payable	66,324,412	57,353,353
0520 Extended-Term Financing Agreements Payable	900,000	600,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,929,771	1,939,500
0599 Other Noncurrent Liabilities		

Total General Fund**\$69,154,183****\$59,892,853****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**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**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**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

2021-2022 Final General Fund Budget

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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 Indebtedness06/30/2021 Estimate06/30/2022 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	\$69,154,183	\$59,892,853

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****\$69,154,183****\$59,892,853**

Account Description	Amounts
0810 Nonspendable Fund Balance	3,075,057
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,839,332
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,839,332
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,014,389