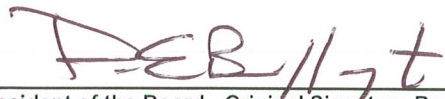


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

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



President of the Board - Original Signature Required

06.08.2021

Date



Secretary of the Board - Original Signature Required

6/9/2021

Date



Chief School Administrator - Original Signature Required

6-9-21

Date

Mary Bateman

Contact Person

(717)362-6547

Extn :

Telephone

Extension

batemanm@udasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Dauphin Area SD	COUNTY : Dauphin	AUN : 115229003
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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	\$20971807
Ending Unassigned Fund Balance	\$1382272
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.59%

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 6-9-21
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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 : Upper Dauphin Area SD	County : Dauphin	AUN Number : 115229003
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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
<i>[Signature]</i>	4/22/2021

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: \$186,110.00 Function 2200, Object 200: \$215,339.00	Support staff wages are much lower than the premium insurance payment. We have rich health insurance benefits.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$97,507.00 Function 2400, Object 200: \$118,122.00	Support staff wages are much lower than the premium insurance payment. We have rich health insurance benefits.
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 within the allowable limits.
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 is split up as follows: PSERS Reserve: \$1,708,000 and Capital Reserve: \$5,192,000

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,919,091	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,640,529	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,559,620</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,420,795	
7000 Revenue from State Sources	10,588,380	
8000 Revenue from Federal Sources	685,284	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,694,459</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$29,254,079</u>

LEA : 115229003 Upper Dauphin Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,391,401
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,730,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	101,572
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6940 Tuition from Patrons	101,322
6990 Refunds and Other Miscellaneous Revenue	6,000
REVENUE FROM LOCAL SOURCES	\$9,420,795
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,092,586
7220 Vocational Education	116,839
7271 Special Education funds for School-Aged Pupils	858,565
7292 Pre-K Counts	131,250
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	39,595
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	418,484
7505 Ready to Learn Block Grant	202,061
7810 State Share of Social Security and Medicare Taxes	304,000
7820 State Share of Retirement Contributions	1,550,000
REVENUE FROM STATE SOURCES	\$10,588,380
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	510,088
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,690
8517 NCLB, Title IV - 21St Century Schools	30,006
8521 Vocational Education - Operating Expenditures	17,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	55,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$685,284
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,694,459

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,391,401	
Amount of Tax Relief for Homestead Exclusions	<u>\$418,484</u>	
Total Approx. Tax Revenue:	\$6,809,885	
Approx. Tax Levy for Tax Rate Calculation:	\$7,354,840	
	Dauphin	Total

2020-21 Data		
a. Assessed Value	\$389,776,000	\$389,776,000
b. Real Estate Mills	18.8775	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$505,586,376	\$505,586,376
d. Assessed Value	\$389,608,804	\$389,608,804
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$7,357,996	\$7,357,996
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$7,357,996	\$7,357,996
(f Total * g)		
i. Base Mills Subject to Index	18.8775	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.14350%	92.14350%
k. Tax Levy Needed	\$7,354,840	\$7,354,840
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	18.8775	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,354,840	\$7,354,840
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,936,356
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,391,401
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,391,401	
Amount of Tax Relief for Homestead Exclusions	<u>\$418,484</u>	
Total Approx. Tax Revenue:	\$6,809,885	
Approx. Tax Levy for Tax Rate Calculation:	\$7,354,840	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.6514	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,656,358	\$7,656,358
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	\$8,762.00	
Number of Homestead/Farmstead Properties	2539	2539
Median Assessed Value of Homestead Properties		\$78,200

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,391,401
Amount of Tax Relief for Homestead Exclusions	<u>\$418,484</u>
Total Approx. Tax Revenue:	\$6,809,885
Approx. Tax Levy for Tax Rate Calculation:	\$7,354,840
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$418,484	Lowering RE Tax Rate	\$0	\$418,484
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$418,484

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>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>			<u>Percent Collected</u>		
Dauphin	389,608,804	18.8775	7,354,840			92.14350%		
Totals:	389,608,804		7,354,840	-	418,484 =	6,936,356 X	92.14350% = 6,391,401	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			25,000	
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			\$5.00	\$0.00	25,000	25,000	
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						25,000	25,000	
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%	850,000	850,000	
6152	Current Act 511 Occupation Taxes			250.0000	0.000	780,000	780,000	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000	100,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes– Proportional Assessments						1,730,000	1,730,000	
Total Act 511, Current Taxes							1,755,000	
Act 511 Tax Limit -->				505,586,376 X	12	6,067,037		
				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> Dauphin	18.8775	18.8775	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 115229003 Upper Dauphin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,815,737
1200 Special Programs - Elementary / Secondary	3,723,112
1300 Vocational Education	749,989
1400 Other Instructional Programs - Elementary / Secondary	65,650
1700 Higher Education Programs for Secondary Students	56,770
1800 Pre-Kindergarten	133,511
Total Instruction	\$13,544,769
2000 Support Services	
2100 Support Services - Students	654,718
2200 Support Services - Instructional Staff	448,001
2300 Support Services - Administration	1,272,734
2400 Support Services - Pupil Health	222,129
2500 Support Services - Business	271,581
2600 Operation and Maintenance of Plant Services	1,705,204
2700 Student Transportation Services	1,042,827
2800 Support Services - Central	384,941
Total Support Services	\$6,002,135
3000 Operation of Non-Instructional Services	
3200 Student Activities	446,603
Total Operation of Non-Instructional Services	\$446,603
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	978,300
Total Other Expenditures and Financing Uses	\$978,300
Total Estimated Expenditures and Other Financing Uses	\$20,971,807

LEA : 115229003 Upper Dauphin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,743,482
200 Personnel Services - Employee Benefits	3,125,230
400 Purchased Property Services	47,029
500 Other Purchased Services	639,375
600 Supplies	230,621
700 Property	30,000
Total Regular Programs - Elementary / Secondary	\$8,815,737
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,199,947
200 Personnel Services - Employee Benefits	1,076,398
300 Purchased Professional and Technical Services	558,040
500 Other Purchased Services	873,677
600 Supplies	15,050
Total Special Programs - Elementary / Secondary	\$3,723,112
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	377,282
200 Personnel Services - Employee Benefits	273,352
400 Purchased Property Services	500
500 Other Purchased Services	71,783
600 Supplies	23,976
700 Property	3,096
Total Vocational Education	\$749,989
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	1,150
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	55,500
Total Other Instructional Programs - Elementary / Secondary	\$65,650
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	56,770
Total Higher Education Programs for Secondary Students	\$56,770
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	65,674
200 Personnel Services - Employee Benefits	50,087
600 Supplies	17,750
Total Pre-Kindergarten	\$133,511
Total Instruction	\$13,544,769
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	353,243
200 Personnel Services - Employee Benefits	280,750

LEA : 115229003 Upper Dauphin Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	1,525
600 Supplies	7,200
Total Support Services - Students	\$654,718
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	186,110
200 Personnel Services - Employee Benefits	215,339
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	24,702
600 Supplies	20,850
Total Support Services - Instructional Staff	\$448,001
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	660,264
200 Personnel Services - Employee Benefits	456,218
300 Purchased Professional and Technical Services	85,100
500 Other Purchased Services	48,502
600 Supplies	11,050
800 Other Objects	11,600
Total Support Services - Administration	\$1,272,734
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	97,507
200 Personnel Services - Employee Benefits	118,122
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	2,000
Total Support Services - Pupil Health	\$222,129
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	105,600
200 Personnel Services - Employee Benefits	100,183
500 Other Purchased Services	10,800
600 Supplies	51,498
800 Other Objects	3,500
Total Support Services - Business	\$271,581
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	432,208
200 Personnel Services - Employee Benefits	414,805
300 Purchased Professional and Technical Services	17,999
400 Purchased Property Services	404,000
500 Other Purchased Services	133,692
600 Supplies	286,500
700 Property	15,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,705,204

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	21,525
200 Personnel Services - Employee Benefits	9,302
500 Other Purchased Services	1,009,000
600 Supplies	3,000
Total Student Transportation Services	\$1,042,827
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	59,492
200 Personnel Services - Employee Benefits	30,715
300 Purchased Professional and Technical Services	148,500
500 Other Purchased Services	7,679
600 Supplies	13,555
700 Property	125,000
Total Support Services - Central	\$384,941
Total Support Services	\$6,002,135
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	169,514
200 Personnel Services - Employee Benefits	81,480
300 Purchased Professional and Technical Services	55,895
400 Purchased Property Services	27,231
500 Other Purchased Services	75,603
600 Supplies	28,253
800 Other Objects	8,627
Total Student Activities	\$446,603
Total Operation of Non-Instructional Services	\$446,603
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	194,300
900 Other Uses of Funds	784,000
Total Debt Service / Other Expenditures and Financing Uses	\$978,300
Total Other Expenditures and Financing Uses	\$978,300
TOTAL EXPENDITURES	\$20,971,807

LEA : 115229003 Upper Dauphin Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	8,550,620	8,290,620
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 Cash and Short-Term Investments	\$8,550,620	\$8,290,620

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

LEA : 115229003 Upper Dauphin Area SD

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,550,620	\$8,290,620

LEA : 115229003 Upper Dauphin Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	10,839,176	9,752,092
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	\$10,839,176	\$9,752,092
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		

LEA : 115229003 Upper Dauphin Area SD

<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$10,839,176	\$9,752,092	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$10,839,176	\$9,752,092

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,900,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,382,272
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,282,272
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,282,272