

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2021



President of the Board - Original Signature Required6/17/21

Date

Secretary of the Board - Original Signature Required6/17/21

Date

Chief School Administrator - Original Signature Required6/17/21

DateMiranda Weaver

Contact Person(717)244-4021 Extn :4245

Telephone Extensionmiranda.weaver@dallastown.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallastown Area SD	COUNTY : York	AUN : 112671603
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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.

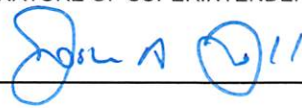
Total Budgeted Expenditures	\$117826785
Ending Unassigned Fund Balance	\$9102654
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.72%

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

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Dallastown Area SD	County : York	AUN Number : 112671603
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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 05/13/2021
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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>
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.	Set aside for unforeseen expenses not budgeted for.

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		
0840 Assigned Fund Balance	2,880,088	
0850 Unassigned Fund Balance	6,222,566	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,102,654</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	83,819,017	
7000 Revenue from State Sources	30,059,180	
8000 Revenue from Federal Sources	2,487,338	
9000 Other Financing Sources	1,461,250	
Total Estimated Revenues And Other Financing Sources		<u>\$117,826,785</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$126,929,439</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	71,613,740
6112 Interim Real Estate Taxes	1,353,488
6113 Public Utility Realty Taxes	71,000
6114 Payments in Lieu of Current Taxes - State / Local	101,000
6150 Current Act 511 Taxes - Proportional Assessments	7,084,604
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,160,000
6500 Earnings on Investments	73,980
6700 Revenues from LEA Activities	168,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,760,205
6910 Rentals	35,000
6940 Tuition from Patrons	195,000
6980 Revenue from Community Services Activities	93,000
6990 Refunds and Other Miscellaneous Revenue	110,000
REVENUE FROM LOCAL SOURCES	\$83,819,017
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,703,706
7112 Basic Education Funding-Social Security	2,423,661
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,966,815
7311 Pupil Transportation Subsidy	2,155,350
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	931,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	1,388,358
7505 Ready to Learn Block Grant	650,028
7820 State Share of Retirement Contributions	9,424,862
REVENUE FROM STATE SOURCES	\$30,059,180
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	613,350
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	128,550
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	30,200
8517 NCLB, Title IV - 21st Century Schools	53,700
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,661,538
REVENUE FROM FEDERAL SOURCES	\$2,487,338

LEA : 112671603 Dallastown Area SD

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	453,750
9400 Sale of or Compensation for Loss of Fixed Assets	7,500
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	1,000,000
OTHER FINANCING SOURCES	\$1,461,250
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	117,826,785

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,613,740	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,358</u>	
Total Approx. Tax Revenue:	\$73,002,098	
Approx. Tax Levy for Tax Rate Calculation:	\$75,599,488	
	York	Total

2020-21 Data		
a. Assessed Value	\$3,031,351,800	\$3,031,351,800
b. Real Estate Mills	23.6600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$3,060,918,091	\$3,060,918,091
d. Assessed Value	\$3,075,650,450	\$3,075,650,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$71,721,784	\$71,721,784
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$71,721,784	\$71,721,784
(f Total * g)		
i. Base Mills Subject to Index	23.6600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$75,599,488	\$75,599,488
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	24.5800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$75,599,488	\$75,599,488
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$74,211,130
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$71,613,740
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,613,740	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,358</u>	
Total Approx. Tax Revenue:	\$73,002,098	
Approx. Tax Levy for Tax Rate Calculation:	\$75,599,488	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5827	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$75,607,792	\$75,607,792
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	\$5,546.00	
Number of Homestead/Farmstead Properties	10252	10252
Median Assessed Value of Homestead Properties		\$151,310

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$71,613,740
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,358</u>
Total Approx. Tax Revenue:	\$73,002,098
Approx. Tax Levy for Tax Rate Calculation:	\$75,599,488
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,388,358	Lowering RE Tax Rate	\$0	\$1,388,358
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,388,358

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112671603 Dallastown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 11/10/2021 9:36:50 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
York	3,075,650,450	24.5800	75,599,488			96.50000%	
Totals:	3,075,650,450		75,599,488	- 1,388,358	= 74,211,130	X 96.50000%	= 71,613,740
				<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%	5,834,604	5,834,604
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,250,000	1,250,000
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						7,084,604	7,084,604
Total Act 511, Current Taxes							7,084,604
Act 511 Tax Limit -->				3,060,918,091	X	12	36,731,017
				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	23.6600	24.5800	3.89%	Yes	3.9%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	57,705,302
1200 Special Programs - Elementary / Secondary	16,281,481
1300 Vocational Education	1,964,653
1400 Other Instructional Programs - Elementary / Secondary	1,127,111
Total Instruction	\$77,078,547
2000 Support Services	
2100 Support Services - Students	4,724,928
2200 Support Services - Instructional Staff	2,491,890
2300 Support Services - Administration	5,681,125
2400 Support Services - Pupil Health	1,469,705
2500 Support Services - Business	845,684
2600 Operation and Maintenance of Plant Services	7,314,739
2700 Student Transportation Services	5,057,565
2800 Support Services - Central	2,339,330
2900 Other Support Services	109,000
Total Support Services	\$30,033,966
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,829,086
3300 Community Services	91,386
Total Operation of Non-Instructional Services	\$1,920,472
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	288,000
Total Facilities Acquisition, Construction and Improvement Services	\$288,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,505,800
5500 Special and Extraordinary Items	1,000,000
Total Other Expenditures and Financing Uses	\$8,505,800
Total Estimated Expenditures and Other Financing Uses	\$117,826,785

LEA : 112671603 Dallastown 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	32,002,104
200 Personnel Services - Employee Benefits	20,454,052
300 Purchased Professional and Technical Services	842,650
400 Purchased Property Services	191,057
500 Other Purchased Services	1,865,423
600 Supplies	1,754,041
700 Property	571,900
800 Other Objects	24,075
Total Regular Programs - Elementary / Secondary	\$57,705,302
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,643,725
200 Personnel Services - Employee Benefits	3,970,232
300 Purchased Professional and Technical Services	3,150,944
500 Other Purchased Services	2,445,470
600 Supplies	69,900
800 Other Objects	1,210
Total Special Programs - Elementary / Secondary	\$16,281,481
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,964,653
Total Vocational Education	\$1,964,653
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	396,355
200 Personnel Services - Employee Benefits	280,306
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	7,000
500 Other Purchased Services	347,400
600 Supplies	26,050
Total Other Instructional Programs - Elementary / Secondary	\$1,127,111
Total Instruction	\$77,078,547
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,728,679
200 Personnel Services - Employee Benefits	1,797,950
300 Purchased Professional and Technical Services	12,400
400 Purchased Property Services	800
500 Other Purchased Services	17,049
600 Supplies	165,700
800 Other Objects	2,350
Total Support Services - Students	\$4,724,928
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,260,442
200 Personnel Services - Employee Benefits	973,200

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	62,100
400 Purchased Property Services	1,200
500 Other Purchased Services	13,583
600 Supplies	175,490
700 Property	400
800 Other Objects	5,475
Total Support Services - Instructional Staff	\$2,491,890
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,097,454
200 Personnel Services - Employee Benefits	1,953,863
300 Purchased Professional and Technical Services	199,200
400 Purchased Property Services	24,750
500 Other Purchased Services	249,898
600 Supplies	18,410
800 Other Objects	137,550
Total Support Services - Administration	\$5,681,125
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	725,998
200 Personnel Services - Employee Benefits	570,967
300 Purchased Professional and Technical Services	116,450
400 Purchased Property Services	2,050
500 Other Purchased Services	3,425
600 Supplies	50,675
800 Other Objects	140
Total Support Services - Pupil Health	\$1,469,705
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	463,642
200 Personnel Services - Employee Benefits	289,217
300 Purchased Professional and Technical Services	3,825
400 Purchased Property Services	250
500 Other Purchased Services	5,000
600 Supplies	63,750
800 Other Objects	20,000
Total Support Services - Business	\$845,684
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,503,854
200 Personnel Services - Employee Benefits	1,798,282
300 Purchased Professional and Technical Services	145,000
400 Purchased Property Services	1,423,200
500 Other Purchased Services	378,720
600 Supplies	829,445
700 Property	234,438
800 Other Objects	1,800
Total Operation and Maintenance of Plant Services	\$7,314,739
2700 <u>Student Transportation Services</u>	

LEA : 112671603 Dallastown Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	117,142
200 Personnel Services - Employee Benefits	64,502
500 Other Purchased Services	4,871,396
600 Supplies	4,425
800 Other Objects	100
Total Student Transportation Services	\$5,057,565
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	832,372
200 Personnel Services - Employee Benefits	543,308
300 Purchased Professional and Technical Services	127,025
400 Purchased Property Services	91,550
500 Other Purchased Services	26,580
600 Supplies	245,150
700 Property	471,995
800 Other Objects	1,350
Total Support Services - Central	\$2,339,330
2900 <u>Other Support Services</u>	
500 Other Purchased Services	109,000
Total Other Support Services	\$109,000
Total Support Services	\$30,033,966
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	953,760
200 Personnel Services - Employee Benefits	436,376
300 Purchased Professional and Technical Services	103,500
400 Purchased Property Services	32,100
500 Other Purchased Services	140,850
600 Supplies	127,000
700 Property	13,000
800 Other Objects	22,500
Total Student Activities	\$1,829,086
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	65,768
200 Personnel Services - Employee Benefits	15,618
600 Supplies	5,000
800 Other Objects	5,000
Total Community Services	\$91,386
Total Operation of Non-Instructional Services	\$1,920,472
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	288,000
Total Facilities Acquisition, Construction and Improvement Services	\$288,000
Total Facilities Acquisition, Construction and Improvement Services	\$288,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,418,300
900 Other Uses of Funds	4,087,500
Total Debt Service / Other Expenditures and Financing Uses	\$7,505,800
5500 <u>Special and Extraordinary Items</u>	
800 Other Objects	1,000,000
Total Special and Extraordinary Items	\$1,000,000
Total Other Expenditures and Financing Uses	\$8,505,800
TOTAL EXPENDITURES	\$117,826,785

LEA : 112671603 Dallastown Area SD

Cash and Short-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	859,000	739,000
Other Capital Projects Fund	1,000,000	750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	350,000	350,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,559,000	\$2,189,000

Long-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	250,000	250,000
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		
Other Capital Projects Fund	4,500,000	3,000,000
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 : 112671603 Dallastown 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	\$4,750,000	\$3,250,000
TOTAL CASH AND INVESTMENTS	\$7,309,000	\$5,439,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	67,920,000	64,250,000
0520 Extended-Term Financing Agreements Payable	751,733	334,085
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,750,000	1,625,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,276,569	18,826,569
0599 Other Noncurrent Liabilities	8,268,693	7,685,162
Total General Fund	\$96,966,995	\$92,720,816
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		

<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		200,000
Total Food Service / Cafeteria Operations Fund		\$200,000
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)	
LEA : 112671603 Dallastown Area SD			
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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	\$96,966,995	\$92,920,816	

Short-Term Payables	06/30/2021 Estimate	06/30/2022 Projection
General Fund	6,750,000	6,750,000
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		
Other Capital Projects Fund	500,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	650,000	650,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$8,150,000	\$7,750,000
TOTAL INDEBTEDNESS	\$105,116,995	\$100,670,816

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,102,654
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,102,654
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,102,654