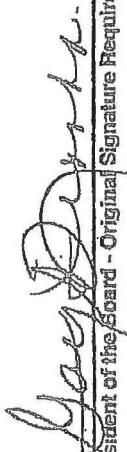


FINAL GENERAL FUND BUDGET

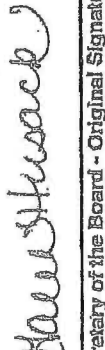
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021


President of the Board - Original Signature Required

6/24/2021
Date


Secretary of the Board - Original Signature Required

6/24/2021
Date


Chief School Administrator - Original Signature Required

6/24/2021
Date

Sherri A Molitoris

(610)767-9808

Extn :

Contact Person

Telephone

Extension

smolitoris@nlsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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	\$34522628
Ending Unassigned Fund Balance	\$2208662
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.39%

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 6/24/2021
--------------------------------------------------------------------------------------------------------------------	-------------------

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 : Northern Lehigh SD	County : Lehigh	AUN Number : 121394503
----------------------------------------------	--------------------	---------------------------

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 <i>Gay Dordick</i>	DATE 5/13/2021
------------------------------------------------------------------	-------------------

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.	Portion of fund balance not committed or assigned.
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 for future year increases to PSERS and medical insurance premiums.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance for future technology upgrades and replacements, equipment replacement, and long range maintenance upgrades.

ITEM **AMOUNTS**

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	49,918
0820 Restricted Fund Balance	127,902
0830 Committed Fund Balance	2,820,871
0840 Assigned Fund Balance	5,481,247
0850 Unassigned Fund Balance	2,027,800

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$10,329,918

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	19,279,185
7000 Revenue from State Sources	13,436,241
8000 Revenue from Federal Sources	1,280,610
9000 Other Financing Sources	140,000

Total Estimated Revenues And Other Financing Sources

\$34,136,036

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$44,465,954

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,297,020
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	41,500
6150 Current Act 511 Taxes - Proportional Assessments	1,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	785,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	72,794
6800 Revenues from Intermediary Sources / Pass-Through Funds	267,000
6910 Rentals	21,600
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	105,271

REVENUE FROM LOCAL SOURCES \$19,279,165

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,088,639
7112 Basic Education Funding-Social Security	538,721
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,297,891
7311 Pupil Transportation Subsidy	630,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	950,279
7505 Ready to Learn Block Grant	298,608
7820 State Share of Retirement Contributions	2,505,103

REVENUE FROM STATE SOURCES \$13,436,241

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	790,610

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,280,610
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,136,036

Act 1 Index (current): 4.0%
 Calculation Method: 4
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$16,297,050
 Amount of Tax Relief for Homestead Exclusions: \$950,279
 Total Approx. Tax Revenue: \$17,247,329
 Approx. Tax Levy for Tax Rate Calculation: \$18,333,799

Section 672.1 Method Choice: (a)(1)

	Lehigh	Northampton	Total
2020-21 Data			
a. Assessed Value	\$656,384,300	\$42,239,600	\$698,623,900
b. Real Estate Mills	23.0944	65.4917	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$585,290,216	\$106,588,668	\$691,878,884
d. Assessed Value	\$658,187,100	\$42,405,000	\$700,592,100
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2020-21 Calculations			
f. 2020-21 Tax Levy (a * b)	\$15,158,802	\$2,766,343	\$17,925,145
2021-22 Calculations			
g. Percent of Total Market Value	84.59432%	15.40568%	100.00000%
h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$15,163,655	\$2,761,490	\$17,925,145
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	23.1017	65.4917	

Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.75000%	93.75000%	93.75000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$15,509,353	\$2,824,446	\$18,333,799
I. 2021-22 Real Estate Tax Rate (k / d * 1000)	23.5637	66.6064	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$15,509,323	\$2,824,444	\$18,333,767
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$17,383,488
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$16,297,020

Act 1 Index (current): 4.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$16,297,050

Amount of Tax Relief for Homestead Exclusions \$950,279

Total Approx. Tax Revenue: \$17,247,329

Approx. Tax Levy for Tax Rate Calculation: \$18,333,799

Section 672.1 Method Choice: (a)(1)

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	24.0257	68.1113	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,813,406	\$2,888,260	\$18,701,666
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,462.00	\$4,055.00	
Number of Homestead/Farmstead Properties	3017	563	3580
Median Assessed Value of Homestead Properties			\$149,000

Act 1 Index (current): 4.0%
 Calculation Method: Section 672.1 Method Choice: (a)(1)
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$16,297,050
 Amount of Tax Relief for Homestead Exclusions: \$950,279
 Total Approx. Tax Revenue: \$17,247,329
 Approx. Tax Levy for Tax Rate Calculation: \$18,333,799

	Lehigh	Northampton	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$950,279	\$0	\$950,279
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources	\$950,279	\$0	\$950,279

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>									
	Lehigh	23.1017	23.5637	2.00%	Yes	4.0%				
	Northampton	65.4917	66.6064	1.71%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes--Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes--Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,263,889
1200 Special Programs - Elementary / Secondary	5,700,566
1300 Vocational Education	1,265,603
1400 Other Instructional Programs - Elementary / Secondary	16,336
1500 Nonpublic School Programs	8,950
1600 Adult Education Programs	174,534
1700 Higher Education Programs for Secondary Students	25,000
Total Instruction	\$20,454,878
2000 Support Services	
2100 Support Services - Students	1,088,727
2200 Support Services - Instructional Staff	1,368,170
2300 Support Services - Administration	2,419,504
2400 Support Services - Pupil Health	415,004
2500 Support Services - Business	637,530
2600 Operation and Maintenance of Plant Services	3,117,134
2700 Student Transportation Services	2,163,709
2800 Support Services - Central	750,193
2900 Other Support Services	18,268
Total Support Services	\$11,978,239
3000 Operation of Non-Instructional Services	
3200 Student Activities	847,882
3300 Community Services	750
Total Operation of Non-Instructional Services	\$848,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,240,879
Total Other Expenditures and Financing Uses	\$1,240,879
Total Estimated Expenditures and Other Financing Uses	\$34,522,628

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,189,054
200 Personnel Services - Employee Benefits	4,728,791
300 Purchased Professional and Technical Services	90,650
400 Purchased Property Services	56,451
500 Other Purchased Services	1,045,662
600 Supplies	150,931
800 Other Objects	2,350
Total Regular Programs - Elementary / Secondary	\$13,263,889
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,007,805
200 Personnel Services - Employee Benefits	1,207,160
300 Purchased Professional and Technical Services	1,411,500
500 Other Purchased Services	1,057,094
600 Supplies	16,789
800 Other Objects	208
Total Special Programs - Elementary / Secondary	\$5,700,566
1300 Vocational Education	
500 Other Purchased Services	1,265,603
Total Vocational Education	\$1,265,603
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,336
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$16,336
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	8,300
600 Supplies	650
Total Nonpublic School Programs	\$8,950
1600 Adult Education Programs	
500 Other Purchased Services	174,534
Total Adult Education Programs	\$174,534
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	25,000
Total Higher Education Programs for Secondary Students	\$25,000
Total Instruction	\$20,454,878
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	632,435
200 Personnel Services - Employee Benefits	411,767
400 Purchased Property Services	1,714

Description	Amount
500 Other Purchased Services	1,700
600 Supplies	39,865
800 Other Objects	1,246
Total Support Services - Students	\$1,088,727
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	781,318
200 Personnel Services - Employee Benefits	519,777
300 Purchased Professional and Technical Services	19,730
400 Purchased Property Services	6,896
500 Other Purchased Services	9,242
600 Supplies	29,157
800 Other Objects	2,050
Total Support Services - Instructional Staff	\$1,368,170
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,323,750
200 Personnel Services - Employee Benefits	808,581
300 Purchased Professional and Technical Services	122,002
400 Purchased Property Services	3,000
500 Other Purchased Services	77,780
600 Supplies	54,412
800 Other Objects	29,979
Total Support Services - Administration	\$2,419,504
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	265,983
200 Personnel Services - Employee Benefits	138,438
300 Purchased Professional and Technical Services	1,630
400 Purchased Property Services	200
500 Other Purchased Services	232
600 Supplies	8,521
Total Support Services - Pupil Health	\$415,004
2500 Support Services - Business	
100 Personnel Services - Salaries	341,376
200 Personnel Services - Employee Benefits	256,412
300 Purchased Professional and Technical Services	9,750
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	24,450
800 Other Objects	1,542
Total Support Services - Business	\$637,530
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,208,849
200 Personnel Services - Employee Benefits	855,285
300 Purchased Professional and Technical Services	139,100
400 Purchased Property Services	107,900
500 Other Purchased Services	164,000

Description	Amount
600 Supplies	640,800
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$3,117,134
2700 Student Transportation Services	
100 Personnel Services - Salaries	70,443
200 Personnel Services - Employee Benefits	34,741
500 Other Purchased Services	2,045,173
600 Supplies	13,352
Total Student Transportation Services	\$2,163,709
2800 Support Services - Central	
100 Personnel Services - Salaries	309,381
200 Personnel Services - Employee Benefits	258,155
300 Purchased Professional and Technical Services	19,550
400 Purchased Property Services	50,590
500 Other Purchased Services	34,005
600 Supplies	77,252
800 Other Objects	1,260
Total Support Services - Central	\$750,193
2900 Other Support Services	
500 Other Purchased Services	18,268
Total Other Support Services	\$18,268
Total Support Services	\$11,978,239
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	377,527
200 Personnel Services - Employee Benefits	192,048
300 Purchased Professional and Technical Services	67,685
400 Purchased Property Services	16,070
500 Other Purchased Services	96,507
600 Supplies	77,985
800 Other Objects	21,060
Total Student Activities	\$847,882
3300 Community Services	
300 Purchased Professional and Technical Services	500
600 Supplies	250
Total Community Services	\$750
Total Operation of Non-Instructional Services	\$848,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	693,588
900 Other Uses of Funds	547,291

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,240,879
Total Other Expenditures and Financing Uses	\$1,240,879
TOTAL EXPENDITURES	\$34,522,628

Cash and Short-Term Investments

General Fund 10,000,000

Public Purpose (Expendable) Trust Fund 9,500,000

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 \$10,000,000

06/30/2021 Estimate \$9,500,000

06/30/2022 Projection

Long-Term Investments

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2021 Estimate

\$10,000,000

06/30/2022 Projection

\$9,500,000

<u>Long-Term Indebtedness</u>		<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund			
0510 Bonds Payable		24,352,575	23,471,670
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations		139,065	139,091
0540 Accumulated Compensated Absences		1,816,375	1,816,375
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)		3,434,097	3,434,097
0599 Other Noncurrent Liabilities			
Total General Fund		\$29,742,112	\$28,861,233

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			

06/30/2021 Estimate

06/30/2022 Projection

Long-Term Indebtedness

- 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

- 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

06/30/2021 Estimate

06/30/2022 Projection

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

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

- 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

06/30/2021 Estimate

\$29,742,112

06/30/2022 Projection

\$28,861,233

06/30/2021 Estimate 06/30/2022 Projection

Short-Term Payables

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	\$29,742,112	\$28,861,233
TOTAL INDEBTEDNESS		

Account Description	Amounts
0810 Nonspendable Fund Balance	49,918
0820 Restricted Fund Balance	127,902
0830 Committed Fund Balance	2,660,926
0840 Assigned Fund Balance	5,073,738
0850 Unassigned Fund Balance	2,208,662
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,943,326

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,121,146
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