

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

6/14/2021
Date


Secretary of the Board - Original Signature Required

6/15/2021
Date


Chief School Administrator - Original Signature Required

6/15/2021
Date

Henna Shah

(610)282-1030 Extn :5200

Contact Person

Telephone

Extension

shahh@sisd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Lehigh SD	COUNTY : Lehigh	AUN : 121395703
-----------------------------------------	--------------------	--------------------

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	\$71470971
Ending Unassigned Fund Balance	\$4295286
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.00%

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 6/15/2021
--------------------------------------------------------------------------------------------------------------------	-------------------

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 : Southern Lehigh SD	County : Lehigh
AUN Number : 121395703	

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 6/14/2021
---------------------------------------------------------------------------------------------------------------------------------------	------------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency, Mini Grants, Federal Programs
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.	Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Health Insurance, Capital Costs, OPEB

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	8,082,980
0850 Unassigned Fund Balance	4,150,000

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

\$12,232,980

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	54,253,141
7000 Revenue from State Sources	14,897,776
8000 Revenue from Federal Sources	
9000 Other Financing Sources	327,013

Total Estimated Revenues And Other Financing Sources

\$69,477,930

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

\$81,710,910

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,545,899
6112 Interim Real Estate Taxes	530,088
6113 Public Utility Reality Taxes	48,000
6140 Current Act 511 Taxes - Flat Rate Assessments	56,562
6150 Current Act 511 Taxes - Proportional Assessments	6,016,962
6400 Delinquencies on Taxes Levied / Assessed by the LEA	457,087
6500 Earnings on Investments	106,038
6700 Revenues from LEA Activities	87,591
6800 Revenues from Intermediary Sources / Pass-Through Funds	352,904
6940 Tuition from Patrons	21,884
6990 Refunds and Other Miscellaneous Revenue	30,126
REVENUE FROM LOCAL SOURCES	\$54,253,141
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,752,407
7160 Tuition for Orphans Subsidy	60,701
7240 Driver Education - Student	8,047
7271 Special Education funds for School-Aged Pupils	1,218,984
7311 Pupil Transportation Subsidy	1,538,796
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	598,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,570
7340 State Property Tax Reduction Allocation	672,958
7505 Ready to Learn Block Grant	147,449
7810 State Share of Social Security and Medicare Taxes	1,086,883
7820 State Share of Retirement Contributions	4,750,781
REVENUE FROM STATE SOURCES	\$14,897,776
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	248,900
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,835
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,728
8517 NCLB, Title IV - 21st Century Schools	3,843
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	8,707
REVENUE FROM FEDERAL SOURCES	\$327,013
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$69,477,930

Act 1 Index (current): 3.0%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$46,545,899
 Amount of Tax Relief for Homestead Exclusions: \$672,958
 Total Approx. Tax Revenue: \$47,218,857
 Approx. Tax Levy for Tax Rate Calculation: \$48,014,190

	Rate	Lehigh	Total
2020-21 Data			
a. Assessed Value		\$2,843,862,600	\$2,843,862,600
b. Real Estate Mills		16.4365	
I. 2021-22 Data			
c. 2019 STEB Market Value		\$2,735,916,947	\$2,735,916,947
d. Assessed Value		\$2,836,125,700	\$2,836,125,700
e. Assessed Value of New Constr/ Renov		\$0	\$0

2020-21 Calculations			
f. 2020-21 Tax Levy		\$46,743,148	\$46,743,148
2021-22 Calculations			
g. Percent of Total Market Value	100.000000%		100.000000%
h. Rebalanced 2020-21 Tax Levy	\$46,743,148		\$46,743,148
II.			
(f Total * g)			
i. Base Mills Subject to Index	16.4365		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.320000%		98.320000%
k. Tax Levy Needed	\$48,014,190		\$48,014,190
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate			
(k / d * 1000)	16.9295		
III.			
m. Tax Levy Generated by Mills	\$48,014,190		\$48,014,190
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$47,341,232		\$47,341,232
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$46,545,899		\$46,545,899
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$46,545,899
 Amount of Tax Relief for Homestead Exclusions \$572,958
 Total Approx. Tax Revenue: \$47,218,857
 Approx. Tax Levy for Tax Rate Calculation: \$48,014,190

	Rate	Total
Lehigh		

Index Maximums

p. Maximum Mills Based On Index 16.9295
 (i * (1 + Index))

q. Mills In Excess of Index 0.0000
 (if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$48,014,190
 (p / 1000 * d)

s. Millage Rate within Index? Yes
 (if l > p Then No)

t. Tax Levy In Excess of Index \$0
 (if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$0
 (t * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$6,505.00
 Number of Homestead/Farmstead Properties 6126
 Median Assessed Value of Homestead Properties \$258,200

Act 1 Index (current): 3.0%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$46,545,899
 Amount of Tax Relief for Homestead Exclusions \$672,958
 Total Approx. Tax Revenue: \$47,218,857
 Approx. Tax Levy for Tax Rate Calculation: \$48,014,190
 Lehigh

	Rate		
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$672,958	\$672,958
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	\$0
Amount of Tax Relief from State/Local Sources			\$672,958

CODE

6111	Current Real Estate Taxes	County Name	Table Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
		Lehigh	2,836,125,700	16.9295	48,014,190			98.32000%	
Totals:			2,836,125,700		48,014,190	672,958	47,341,232 X	98.32000%	46,545,999

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
6140				
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	56,562	56,562
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150			56,562	56,562
6150	0.500%	0.000%	5,089,945	5,089,945
6151	0.000%	0.000%	0	0
6152	0.500%	0.000%	927,017	927,017
6153	0.000%	0.000%	0	0
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

	Act 511 Tax Limit	Market Value	Mills
Total Current Act 511 Taxes - Proportional Assessments	6,016,962		
Total Act 511, Current Taxes	2,735,916,947 X		12
			(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	Current Real Estate Taxes Lehigh	16.4365	16.9295	3.00%	Yes	3.0%				
	Current Act 511 Taxes— Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	Current Act 511 Taxes— Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,923,620
1200 Special Programs - Elementary / Secondary	8,641,416
1300 Vocational Education	1,301,351
1400 Other Instructional Programs - Elementary / Secondary	357,437
1700 Higher Education Programs for Secondary Students	285,249
Total Instruction	\$41,509,073
2000 Support Services	
2100 Support Services - Students	2,077,521
2200 Support Services - Instructional Staff	2,208,150
2300 Support Services - Administration	3,550,635
2400 Support Services - Pupil Health	587,394
2500 Support Services - Business	777,665
2600 Operation and Maintenance of Plant Services	5,943,074
2700 Student Transportation Services	4,817,577
2800 Support Services - Central	1,485,854
2900 Other Support Services	77,959
Total Support Services	\$21,525,829
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,652,916
3300 Community Services	87,930
Total Operation of Non-Instructional Services	\$1,740,846
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,298,617
5200 Interfund Transfers - Out	223,700
5900 Budgetary Reserve	172,906
Total Other Expenditures and Financing Uses	\$6,695,223
Total Estimated Expenditures and Other Financing Uses	\$71,470,971

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,020,950
200 Personnel Services - Employee Benefits	10,648,282
300 Purchased Professional and Technical Services	4,160
400 Purchased Property Services	547,947
500 Other Purchased Services	2,558,909
600 Supplies	1,024,230
700 Property	97,436
800 Other Objects	21,706
Total Regular Programs - Elementary / Secondary	\$30,923,620
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,496,560
200 Personnel Services - Employee Benefits	2,293,861
300 Purchased Professional and Technical Services	2,600,000
400 Purchased Property Services	500
500 Other Purchased Services	190,700
600 Supplies	44,470
700 Property	13,000
800 Other Objects	2,325
Total Special Programs - Elementary / Secondary	\$8,641,416
1300 Vocational Education	
500 Other Purchased Services	1,301,351
Total Vocational Education	\$1,301,351
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	212,156
200 Personnel Services - Employee Benefits	139,181
400 Purchased Property Services	1,000
600 Supplies	5,100
Total Other Instructional Programs - Elementary / Secondary	\$357,437
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	285,249
Total Higher Education Programs for Secondary Students	\$285,249
Total Instruction	\$41,509,073
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,245,606
200 Personnel Services - Employee Benefits	817,160
500 Other Purchased Services	1,630
600 Supplies	12,600
800 Other Objects	525
Total Support Services - Students	\$2,077,521
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	1,254,046
200 Personnel Services - Employee Benefits	828,911
300 Purchased Professional and Technical Services	28,799
500 Other Purchased Services	27,805
600 Supplies	67,560
800 Other Objects	1,029
Total Support Services - Instructional Staff	\$2,208,150
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,832,441
200 Personnel Services - Employee Benefits	1,227,512
300 Purchased Professional and Technical Services	208,453
400 Purchased Property Services	19,000
500 Other Purchased Services	83,704
600 Supplies	60,200
700 Property	3,000
800 Other Objects	116,325
Total Support Services - Administration	\$3,550,635
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	348,709
200 Personnel Services - Employee Benefits	228,765
300 Purchased Professional and Technical Services	950
400 Purchased Property Services	200
500 Other Purchased Services	1,100
600 Supplies	7,670
Total Support Services - Pupil Health	\$587,394
2500 Support Services - Business	
100 Personnel Services - Salaries	364,569
200 Personnel Services - Employee Benefits	266,533
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	70,000
500 Other Purchased Services	6,400
600 Supplies	43,663
700 Property	3,000
800 Other Objects	500
Total Support Services - Business	\$777,665
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,246,989
200 Personnel Services - Employee Benefits	1,476,756
300 Purchased Professional and Technical Services	347,153
400 Purchased Property Services	466,000
500 Other Purchased Services	204,176
600 Supplies	1,077,000
700 Property	120,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$5,943,074

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	83,515
200 Personnel Services - Employee Benefits	55,782
300 Purchased Professional and Technical Services	4,800
400 Purchased Property Services	14,000
500 Other Purchased Services	4,645,730
600 Supplies	13,750
Total Student Transportation Services	\$4,817,577
2800 Support Services - Central	
100 Personnel Services - Salaries	556,389
200 Personnel Services - Employee Benefits	370,964
300 Purchased Professional and Technical Services	118,546
400 Purchased Property Services	23,650
500 Other Purchased Services	122,177
600 Supplies	96,619
700 Property	195,009
800 Other Objects	2,500
Total Support Services - Central	\$1,485,854
2900 Other Support Services	
500 Other Purchased Services	77,959
Total Other Support Services	\$77,959
Total Support Services	\$2,563,829
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	746,520
200 Personnel Services - Employee Benefits	491,391
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	44,800
500 Other Purchased Services	167,865
600 Supplies	110,150
700 Property	9,400
800 Other Objects	30,790
Total Student Activities	\$1,652,916
3300 Community Services	
100 Personnel Services - Salaries	6,792
200 Personnel Services - Employee Benefits	4,456
400 Purchased Property Services	3,000
600 Supplies	282
700 Property	1,500
800 Other Objects	71,900
Total Community Services	\$87,930
Total Operation of Non-Instructional Services	\$1,740,846
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,278,617
900 Other Uses of Funds	5,020,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,298,617
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	223,700
Total Interfund Transfers - Out	\$223,700
5900 <u>Budgetary Reserve</u>	
800 Other Objects	172,906
Total Budgetary Reserve	\$172,906
Total Other Expenditures and Financing Uses	\$6,895,223
TOTAL EXPENDITURES	\$71,470,971

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	12,288,327	10,239,253
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - \$ 690, \$1850	925,000	925,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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 \$13,273,327 \$11,224,253

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		

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

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

\$13,273,327 \$11,224,253

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	56,279,354	49,980,737
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	400,000	400,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$56,679,354	\$50,380,737

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

06/30/2021 Estimate

06/30/2022 Projection

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

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

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<u>Long-Term Indebtedness</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	\$58,879,354	\$50,380,737
Total Long-Term Indebtedness		

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

TOTAL INDEBTEDNESS \$56,879,354 \$50,390,737

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,944,653
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,295,286
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,239,939

5900 Budgetary Reserve 172,906

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$10,412,845