

**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
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/2021
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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.	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.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	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		<u>\$10,329,918</u>
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		<u>\$34,136,036</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,465,954</u>

	<u>Amount</u>
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	725,000
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	\$19,279,185
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

	<u>Amount</u>
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:

Revenue

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

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
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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 **23.5637** **66.6064**
(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$15,509,323	\$2,824,444	\$18,333,767
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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:

Revenue

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
Index Maximums			
p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	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 ($t * \text{Est. Pct. Collection}$)	\$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:

Revenue

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

Lowering RE Tax Rate

\$0

\$950,279

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$950,279

CODE

6111 Current Real Estate Taxes

County Name	Taxable 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	658,187,100	23.5637	15,509,323			93.75000%			
Northampton	42,405,000	66.6064	2,824,444			93.75000%			
Totals:	700,592,100		18,333,767	-	950,279	=	17,383,488 X	93.75000% =	16,297,020

	Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00		32,500
6140	Current Act 511 Taxes- Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	32,500
6142	Current Act 511 Occupation Taxes- Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145	Current Act 511 Business Privilege Taxes- Flat Rate	\$0.00	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes- Flat Rate	\$0.00	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes - Flat Rate Assessments				41,500
6150	Current Act 511 Taxes- Proportional Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,400,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	130,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes- Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes - Proportional Assessments				1,530,000
Total Act 511, Current Taxes				1,571,500
Act 511 Tax Limit -->			691,878,884 X	12
			Market Value	Mills
				8,302,547
				(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate	Less than or equal to Index		2020-21 (Rebalanced)	2021-22	Percent Change in Rate	Less than or equal to Index
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 <u>Regular Programs - Elementary / Secondary</u>	
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 <u>Special Programs - Elementary / Secondary</u>	
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	16,799
800 Other Objects	208
Total Special Programs - Elementary / Secondary	\$5,700,566
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,265,603
Total Vocational Education	\$1,265,603
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,300
600 Supplies	650
Total Nonpublic School Programs	\$8,950
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	174,534
Total Adult Education Programs	\$174,534
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	25,000
Total Higher Education Programs for Secondary Students	\$25,000
Total Instruction	\$20,454,878
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	632,435
200 Personnel Services - Employee Benefits	411,767
400 Purchased Property Services	1,714

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,700
600 Supplies	39,865
800 Other Objects	1,246
Total Support Services - Students	\$1,088,727
2200 <u>Support Services - Instructional Staff</u>	
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 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,323,750
200 Personnel Services - Employee Benefits	802,581
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 <u>Support Services - Pupil Health</u>	
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 <u>Support Services - Business</u>	
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 <u>Operation and Maintenance of Plant Services</u>	
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

<u>Description</u>	<u>Amount</u>
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	15,070
500 Other Purchased Services	95,507
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

06/30/2021 Estimate

06/30/2022 Projection

General Fund	10,000,000	9,500,000
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		
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	\$9,500,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$10,000,000

\$9,500,000

Long-Term Indebtedness

	<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		

2021-2022 Final General Fund Budget

LEA : 121394503 Northern Lehigh SD

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

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness06/30/2021 Estimate06/30/2022 Projection**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$29,742,112	\$28,861,233

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

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