

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Edward Rarick

(610)377-4490

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Contact Person

Telephone

Extension

erarick@lehighton.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lehigh Area SD	COUNTY : Carbon	AUN : 121135503
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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	\$42714981
Ending Unassigned Fund Balance	\$1369926
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.20%

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
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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 : Lehigh Area SD	County : Carbon	AUN Number : 121135503
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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 5-25-2021
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$156,994.00 Function 2400, Object 200: \$173,290.00	Retiree benefits
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	excess revenue resulting in fund balance

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,367,525	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,367,525</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,901,040	
7000 Revenue from State Sources	17,538,943	
8000 Revenue from Federal Sources	2,277,399	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$42,717,382</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,084,907</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,133,067
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	3,800
6120 Current Per Capita Taxes, Section 679	46,675
6140 Current Act 511 Taxes - Flat Rate Assessments	46,675
6150 Current Act 511 Taxes - Proportional Assessments	2,796,723
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,100
6500 Earnings on Investments	19,500
6700 Revenues from LEA Activities	35,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	325,000
6990 Refunds and Other Miscellaneous Revenue	174,000
REVENUE FROM LOCAL SOURCES	\$22,901,040
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,298,450
7160 Tuition for Orphans Subsidy	102,000
7271 Special Education funds for School-Aged Pupils	1,648,929
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	442,663
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	921,576
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	1,188,771
7505 Ready to Learn Block Grant	374,159
7521 Continuity of Education and Equity Grants	69,777
7810 State Share of Social Security and Medicare Taxes	582,818
7820 State Share of Retirement Contributions	2,691,800
REVENUE FROM STATE SOURCES	\$17,538,943
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	636,945
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,335
8517 NCLB, Title IV - 21St Century Schools	48,119

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,500,000
REVENUE FROM FEDERAL SOURCES	\$2,277,399
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,717,382

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,133,067	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,188,771</u>	
Total Approx. Tax Revenue:	\$19,321,838	
Approx. Tax Levy for Tax Rate Calculation:	\$20,686,693	
	Carbon	Total
2020-21 Data		
a. Assessed Value	\$392,493,964	\$392,493,964
b. Real Estate Mills	50.6396	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$954,011,586	\$954,011,586
d. Assessed Value	\$392,042,897	\$392,042,897
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$19,875,737	\$19,875,737
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$19,875,737	\$19,875,737
(f Total * g)		
i. Base Mills Subject to Index	50.6396	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$20,686,693	\$20,686,693
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	52.7664	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,686,692	\$20,686,692
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,497,921
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,133,067
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,133,067	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,188,771</u>	
Total Approx. Tax Revenue:	\$19,321,838	
Approx. Tax Levy for Tax Rate Calculation:	\$20,686,693	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	52.7664	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,686,692	\$20,686,692
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	\$5,068.00	
Number of Homestead/Farmstead Properties	4465	4465
Median Assessed Value of Homestead Properties		\$45,900

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,133,067
Amount of Tax Relief for Homestead Exclusions	<u>\$1,188,771</u>
Total Approx. Tax Revenue:	\$19,321,838
Approx. Tax Levy for Tax Rate Calculation:	\$20,686,693
	Carbon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,188,771	Lowering RE Tax Rate	\$0	\$1,188,771
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,188,771

<u>CODE</u>									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>			
Carbon	392,042,897	52.7664	20,686,692			93.00000%			
Totals:	392,042,897		20,686,692	-	1,188,771	=	19,497,921 X	93.00000% =	18,133,067
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			46,675		
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			\$10.00	\$0.00	46,675	46,675		
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						46,675	46,675		
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			1.000%	0.000%	1,818,923	1,818,923		
6152	Current Act 511 Occupation Taxes			25.0000	0.000	777,800	777,800		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	200,000	200,000		
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						2,796,723	2,796,723		
Total Act 511, Current Taxes							2,843,398		
Act 511 Tax Limit -->				954,011,586	X	12	11,448,139		
				Market Value		Mills	(511 Limit)		

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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>									
	Carbon	50.6396	52.7664	4.20%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.2%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,878,568
1200 Special Programs - Elementary / Secondary	7,517,189
1300 Vocational Education	1,650,048
1400 Other Instructional Programs - Elementary / Secondary	80,000
1600 Adult Education Programs	234,533
1800 Pre-Kindergarten	162,593
Total Instruction	\$27,522,931
2000 Support Services	
2100 Support Services - Students	1,132,749
2200 Support Services - Instructional Staff	937,957
2300 Support Services - Administration	1,961,726
2400 Support Services - Pupil Health	335,384
2500 Support Services - Business	591,334
2600 Operation and Maintenance of Plant Services	2,974,929
2700 Student Transportation Services	1,300,000
2800 Support Services - Central	915,219
2900 Other Support Services	25,000
Total Support Services	\$10,174,298
3000 Operation of Non-Instructional Services	
3200 Student Activities	928,088
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$938,088
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	159,000
Total Facilities Acquisition, Construction and Improvement Services	\$159,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,799,870
5200 Interfund Transfers - Out	120,794
Total Other Expenditures and Financing Uses	\$3,920,664
Total Estimated Expenditures and Other Financing Uses	\$42,714,981

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,317,465
200 Personnel Services - Employee Benefits	7,129,940
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	44,200
500 Other Purchased Services	1,802,913
600 Supplies	230,300
800 Other Objects	8,750
Total Regular Programs - Elementary / Secondary	\$17,878,568
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,106,867
200 Personnel Services - Employee Benefits	2,050,043
300 Purchased Professional and Technical Services	2,299,804
400 Purchased Property Services	1,760
500 Other Purchased Services	1,047,115
600 Supplies	11,600
Total Special Programs - Elementary / Secondary	\$7,517,189
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,650,048
Total Vocational Education	\$1,650,048
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	80,000
Total Other Instructional Programs - Elementary / Secondary	\$80,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	234,533
Total Adult Education Programs	\$234,533
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	109,597
200 Personnel Services - Employee Benefits	46,206
600 Supplies	6,390
800 Other Objects	400
Total Pre-Kindergarten	\$162,593
Total Instruction	\$27,522,931
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	593,512
200 Personnel Services - Employee Benefits	513,587
300 Purchased Professional and Technical Services	19,000
600 Supplies	2,000
800 Other Objects	4,650
Total Support Services - Students	\$1,132,749

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	457,658
200 Personnel Services - Employee Benefits	427,849
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	2,000
500 Other Purchased Services	50
600 Supplies	47,900
800 Other Objects	300
Total Support Services - Instructional Staff	\$937,957
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	924,095
200 Personnel Services - Employee Benefits	742,274
300 Purchased Professional and Technical Services	161,700
400 Purchased Property Services	5,800
500 Other Purchased Services	71,257
600 Supplies	16,400
800 Other Objects	40,200
Total Support Services - Administration	\$1,961,726
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	156,994
200 Personnel Services - Employee Benefits	173,290
600 Supplies	4,500
800 Other Objects	600
Total Support Services - Pupil Health	\$335,384
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	299,457
200 Personnel Services - Employee Benefits	234,852
300 Purchased Professional and Technical Services	36,200
400 Purchased Property Services	12,000
500 Other Purchased Services	6,025
600 Supplies	2,500
800 Other Objects	300
Total Support Services - Business	\$591,334
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	974,482
200 Personnel Services - Employee Benefits	842,890
300 Purchased Professional and Technical Services	95,200
400 Purchased Property Services	335,250
500 Other Purchased Services	183,057
600 Supplies	542,600
700 Property	1,450
Total Operation and Maintenance of Plant Services	\$2,974,929
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,300,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,300,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	185,792
200 Personnel Services - Employee Benefits	147,430
300 Purchased Professional and Technical Services	127,700
400 Purchased Property Services	3,000
500 Other Purchased Services	15,597
600 Supplies	112,500
700 Property	322,000
800 Other Objects	1,200
Total Support Services - Central	\$915,219
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,174,298
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	438,738
200 Personnel Services - Employee Benefits	195,622
300 Purchased Professional and Technical Services	58,380
400 Purchased Property Services	23,000
500 Other Purchased Services	102,398
600 Supplies	97,750
800 Other Objects	12,200
Total Student Activities	\$928,088
3300 <u>Community Services</u>	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$938,088
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	159,000
Total Facilities Acquisition, Construction and Improvement Services	\$159,000
Total Facilities Acquisition, Construction and Improvement Services	\$159,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,871,870
900 Other Uses of Funds	1,928,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,799,870
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	120,794

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$120,794
Total Other Expenditures and Financing Uses	\$3,920,664
TOTAL EXPENDITURES	\$42,714,981

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	1,367,525	1,642,525
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	235,900	237,000
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	575,593	577,893
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,254,018	\$2,532,918

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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,254,018	\$2,532,918

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	52,447,867	50,575,997
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,722,489	1,572,489
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,095,000	3,095,000
0599 Other Noncurrent Liabilities	53,432,000	50,432,000
Total General Fund	\$110,697,356	\$105,675,486
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$110,697,356	\$105,675,486	

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$110,697,356	\$105,675,486

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,369,926
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,369,926
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,369,926