

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Saucon Valley SD	COUNTY : Northampton	AUN : 120486003
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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	\$50613671
Ending Unassigned Fund Balance	\$2065222
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.08%

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 6/28/21
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Saucon Valley SD	County : Northampton	AUN Number : 120486003
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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 <i>Susan Baxter</i>	DATE 4.27.21
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$4,653.00 . Provide a justification.	This is for tuition reimbursement for a noninstructional non-certified staff member no salary would be associated with this account.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$4,653.00	This is for tuition reimbursement for a noninstructional non-certified staff member no salary would be associated with this account.
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.	Unforeseen Expenditures or Emergency needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$2,937,313 is for PSERS, post-retirement costs per GASB 45 in the amount of 3,234,000, \$289,000 reserve for health care benefits, and Capital Improvements/Replacement in the amount of \$2,000,000

<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	70,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,460,313
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,274,522
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,734,835</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,536,182
7000 Revenue from State Sources	10,586,340
8000 Revenue from Federal Sources	3,281,849
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$50,404,371</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$61,139,206</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,137,908
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	3,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	740,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	91,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	273,175
6910 Rentals	3,500
6940 Tuition from Patrons	43,900
6990 Refunds and Other Miscellaneous Revenue	86,299
REVENUE FROM LOCAL SOURCES	\$36,536,182
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,392,934
7112 Basic Education Funding-Social Security	831,594
7271 Special Education funds for School-Aged Pupils	1,041,143
7311 Pupil Transportation Subsidy	285,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	934,692
7505 Ready to Learn Block Grant	142,538
7820 State Share of Retirement Contributions	3,801,439
REVENUE FROM STATE SOURCES	\$10,586,340
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	264,945
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,578
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,420
8517 NCLB, Title IV - 21st Century Schools	14,686
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	975,631
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,949,589
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
REVENUE FROM FEDERAL SOURCES	\$3,281,849
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	50,404,371

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,137,908
Amount of Tax Relief for Homestead Exclusions	<u>\$943,275</u>
Total Approx. Tax Revenue:	\$32,081,183
Approx. Tax Levy for Tax Rate Calculation:	\$33,044,211

	Northampton	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$611,328,060	\$611,328,060
b. Real Estate Mills	53.4300	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,711,928,072	\$1,711,928,072
d. Assessed Value	\$618,458,000	\$618,458,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$32,663,258	\$32,663,258
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$32,663,258	\$32,663,258
(f Total * g)		
i. Base Mills Subject to Index	53.4300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$33,044,211	\$33,044,211
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	53.4300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,044,211	\$33,044,211
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,100,936
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,137,908
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,137,908	
Amount of Tax Relief for Homestead Exclusions	<u>\$943,275</u>	
Total Approx. Tax Revenue:	\$32,081,183	
Approx. Tax Levy for Tax Rate Calculation:	\$33,044,211	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.0329	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,035,537	\$34,035,537
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	\$3,730.00	
Number of Homestead/Farmstead Properties	4735	4735
Median Assessed Value of Homestead Properties		\$64,400

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,137,908
Amount of Tax Relief for Homestead Exclusions	<u>\$943,275</u>
Total Approx. Tax Revenue:	\$32,081,183
Approx. Tax Levy for Tax Rate Calculation:	\$33,044,211

Northampton	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$934,692	Lowering RE Tax Rate	\$0	\$934,692
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$8,583			\$8,583
Amount of Tax Relief from State/Local Sources				\$943,275

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Northampton	618,458,000	53.4300	33,044,211			97.00000%	
Totals:	618,458,000		33,044,211	943,275 =	32,100,936 X	97.00000% =	31,137,908

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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 **25,000** **25,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,400,000	3,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 **3,900,000** **3,900,000**

Total Act 511, Current Taxes **3,925,000**

Act 511 Tax Limit -->	1,711,928,072 X	12	20,543,137
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Northampton	53.4300	53.4300	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,875,508
1200 Special Programs - Elementary / Secondary	7,440,118
1300 Vocational Education	751,930
1400 Other Instructional Programs - Elementary / Secondary	36,360
1600 Adult Education Programs	290,824
Total Instruction	\$29,394,740
2000 Support Services	
2100 Support Services - Students	1,419,741
2200 Support Services - Instructional Staff	2,309,476
2300 Support Services - Administration	2,750,915
2400 Support Services - Pupil Health	458,235
2500 Support Services - Business	892,215
2600 Operation and Maintenance of Plant Services	4,825,511
2700 Student Transportation Services	2,904,061
2800 Support Services - Central	7,793
2900 Other Support Services	23,130
Total Support Services	\$15,591,077
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,363,815
3300 Community Services	13,181
Total Operation of Non-Instructional Services	\$1,376,996
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,861,269
5200 Interfund Transfers - Out	2,389,589
Total Other Expenditures and Financing Uses	\$4,250,858
Total Estimated Expenditures and Other Financing Uses	\$50,613,671

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,328,926
200 Personnel Services - Employee Benefits	6,723,149
300 Purchased Professional and Technical Services	44,425
400 Purchased Property Services	71,077
500 Other Purchased Services	2,063,940
600 Supplies	641,691
800 Other Objects	2,300
Total Regular Programs - Elementary / Secondary	\$20,875,508
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,798,099
200 Personnel Services - Employee Benefits	1,750,672
300 Purchased Professional and Technical Services	1,730,777
500 Other Purchased Services	1,113,520
600 Supplies	45,600
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	\$7,440,118
1300 <u>Vocational Education</u>	
500 Other Purchased Services	751,930
Total Vocational Education	\$751,930
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	10,860
Total Other Instructional Programs - Elementary / Secondary	\$36,360
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	290,824
Total Adult Education Programs	\$290,824
Total Instruction	\$29,394,740
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	854,532
200 Personnel Services - Employee Benefits	521,674
300 Purchased Professional and Technical Services	17,186
400 Purchased Property Services	3,672
500 Other Purchased Services	3,400
600 Supplies	17,617
800 Other Objects	1,660
Total Support Services - Students	\$1,419,741
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,066,312
200 Personnel Services - Employee Benefits	860,956
300 Purchased Professional and Technical Services	73,953

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	52,460
500 Other Purchased Services	10,720
600 Supplies	206,150
700 Property	38,250
800 Other Objects	675
Total Support Services - Instructional Staff	\$2,309,476
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,403,068
200 Personnel Services - Employee Benefits	866,375
300 Purchased Professional and Technical Services	255,000
400 Purchased Property Services	16,632
500 Other Purchased Services	43,550
600 Supplies	54,050
800 Other Objects	112,240
Total Support Services - Administration	\$2,750,915
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	272,919
200 Personnel Services - Employee Benefits	175,084
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	1,819
500 Other Purchased Services	150
600 Supplies	4,063
Total Support Services - Pupil Health	\$458,235
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	474,913
200 Personnel Services - Employee Benefits	312,134
300 Purchased Professional and Technical Services	17,995
400 Purchased Property Services	11,435
500 Other Purchased Services	5,300
600 Supplies	65,938
800 Other Objects	4,500
Total Support Services - Business	\$892,215
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,664,003
200 Personnel Services - Employee Benefits	1,134,248
400 Purchased Property Services	407,013
500 Other Purchased Services	842,150
600 Supplies	716,497
700 Property	59,600
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$4,825,511
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,322,863
200 Personnel Services - Employee Benefits	877,597
300 Purchased Professional and Technical Services	8,000

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	37,141
500 Other Purchased Services	180,349
600 Supplies	205,611
700 Property	270,000
800 Other Objects	2,500
Total Student Transportation Services	\$2,904,061
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	4,653
300 Purchased Professional and Technical Services	3,140
Total Support Services - Central	\$7,793
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,130
Total Other Support Services	\$23,130
Total Support Services	\$15,591,077
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	548,677
200 Personnel Services - Employee Benefits	247,131
300 Purchased Professional and Technical Services	140,609
400 Purchased Property Services	48,599
500 Other Purchased Services	148,575
600 Supplies	205,439
800 Other Objects	24,785
Total Student Activities	\$1,363,815
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,600
200 Personnel Services - Employee Benefits	581
300 Purchased Professional and Technical Services	4,000
800 Other Objects	1,000
Total Community Services	\$13,181
Total Operation of Non-Instructional Services	\$1,376,996
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	202,269
900 Other Uses of Funds	1,659,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,861,269
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,389,589
Total Interfund Transfers - Out	\$2,389,589
Total Other Expenditures and Financing Uses	\$4,250,858
TOTAL EXPENDITURES	\$50,613,671

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	9,000,000	9,000,000
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	108,000	127,500
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	115,000	115,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,273,000	\$9,292,500
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	8,232,437	8,292,437
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	\$8,232,437	\$8,292,437
TOTAL CASH AND INVESTMENTS	\$17,505,437	\$17,584,937

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	9,797,000	8,138,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	18,267	547,104
0540 Accumulated Compensated Absences	900,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,300,000	3,660,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$15,015,267	\$13,245,104
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

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 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 Indebtedness

06/30/2021 Estimate

06/30/2022 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	\$15,015,267	\$13,245,104

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	9,000,000	9,000,000
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	108,000	127,500
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	115,000	115,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$9,273,000	\$9,292,500
TOTAL INDEBTEDNESS	\$24,288,267	\$22,537,604

Account Description	Amounts
0810 Nonspendable Fund Balance	70,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,460,313
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,065,222
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,525,535

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,595,535
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