

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Grant S Palfey

(570)674-7231

Extn :

Contact Person

Telephone

Extension

gpalfey@dsdhs.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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	\$43930996
Ending Unassigned Fund Balance	\$1278684
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.91%

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 : Dallas SD	County : Luzerne	AUN Number : 118401603
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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
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used for unanticipated emergencies, such as roof damage.
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.	Unassigned fund balance is used for unanticipated emergencies such as spike in delinquencies, unanticipated self-funded healthcare costs, extreme unemployment or a major pandemic.

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

0850 Unassigned Fund Balance

2,633,427

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

\$2,633,427

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

26,808,867

7000 Revenue from State Sources

13,387,386

8000 Revenue from Federal Sources

2,380,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$42,576,253

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

\$45,209,680

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,373,867
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	3,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	995,000
6500 Earnings on Investments	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	240,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$26,808,867
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,345,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,430,000
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340 State Property Tax Reduction Allocation	324,889
7810 State Share of Social Security and Medicare Taxes	678,333
7820 State Share of Retirement Contributions	3,098,164
REVENUE FROM STATE SOURCES	\$13,387,386
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	370,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	25,000
8731 ARRA - Build America Bonds	385,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
REVENUE FROM FEDERAL SOURCES	\$2,380,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,576,253

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,373,867
Amount of Tax Relief for Homestead Exclusions	<u>\$324,889</u>
Total Approx. Tax Revenue:	\$21,698,756
Approx. Tax Levy for Tax Rate Calculation:	\$22,473,974

Luzerne

Total

2020-21 Data		
a. Assessed Value	\$1,637,848,600	\$1,637,848,600
b. Real Estate Mills	13.6338	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,393,183,879	\$1,393,183,879
d. Assessed Value	\$1,648,401,300	\$1,648,401,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$22,330,100	\$22,330,100
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$22,330,100	\$22,330,100
(f Total * g)		
i. Base Mills Subject to Index	13.6338	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$22,473,974	\$22,473,974
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	13.6338	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,473,974	\$22,473,974
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,149,085
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,373,867
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,373,867	
Amount of Tax Relief for Homestead Exclusions	<u>\$324,889</u>	
Total Approx. Tax Revenue:	\$21,698,756	
Approx. Tax Levy for Tax Rate Calculation:	\$22,473,974	

	Luzerne	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.1109	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,260,426	\$23,260,426
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	\$4,145.73	
Number of Homestead/Farmstead Properties	5748	5748
Median Assessed Value of Homestead Properties		\$165,700

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,373,867
Amount of Tax Relief for Homestead Exclusions	<u>\$324,889</u>
Total Approx. Tax Revenue:	\$21,698,756
Approx. Tax Levy for Tax Rate Calculation:	\$22,473,974

Luzerne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$324,889	Lowering RE Tax Rate	\$0	\$324,889
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$324,889

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>
Luzerne	1,648,401,300	13.6338	22,473,974			96.50000%	
Totals:	1,648,401,300		22,473,974	324,889	= 22,149,085	X 96.50000%	= 21,373,867

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
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	\$5.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	40,000
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 90,000 90,000

	<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	1.000%	0.000%	3,350,000	3,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	400,000	400,000
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 3,750,000 3,750,000

Total Act 511, Current Taxes 3,840,000

Act 511 Tax Limit -->	1,393,183,879	X	12	16,718,207
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Luzerne	13.6338	13.6338	0.00%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,680,659
1200 Special Programs - Elementary / Secondary	5,465,899
1300 Vocational Education	809,863
1400 Other Instructional Programs - Elementary / Secondary	1,100
Total Instruction	\$25,957,521
2000 Support Services	
2100 Support Services - Students	1,104,951
2200 Support Services - Instructional Staff	380,010
2300 Support Services - Administration	2,480,927
2400 Support Services - Pupil Health	368,220
2500 Support Services - Business	888,120
2600 Operation and Maintenance of Plant Services	4,210,626
2700 Student Transportation Services	1,608,850
2800 Support Services - Central	278,090
2900 Other Support Services	65,500
Total Support Services	\$11,385,294
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,184,156
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$1,196,156
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,517,025
5900 Budgetary Reserve	875,000
Total Other Expenditures and Financing Uses	\$5,392,025
Total Estimated Expenditures and Other Financing Uses	\$43,930,996

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	11,400,215
200 Personnel Services - Employee Benefits	7,143,828
400 Purchased Property Services	115,000
500 Other Purchased Services	631,775
600 Supplies	364,341
700 Property	25,500
Total Regular Programs - Elementary / Secondary	\$19,680,659
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,286,112
200 Personnel Services - Employee Benefits	1,384,637
300 Purchased Professional and Technical Services	1,050,000
400 Purchased Property Services	90,000
500 Other Purchased Services	614,750
600 Supplies	40,400
Total Special Programs - Elementary / Secondary	\$5,465,899
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	209,061
200 Personnel Services - Employee Benefits	138,647
500 Other Purchased Services	452,955
600 Supplies	8,200
700 Property	1,000
Total Vocational Education	\$809,863
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
600 Supplies	1,100
Total Other Instructional Programs - Elementary / Secondary	\$1,100
Total Instruction	\$25,957,521
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	652,931
200 Personnel Services - Employee Benefits	441,145
400 Purchased Property Services	1,000
500 Other Purchased Services	1,900
600 Supplies	6,325
700 Property	1,650
Total Support Services - Students	\$1,104,951
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	206,205
200 Personnel Services - Employee Benefits	130,690
400 Purchased Property Services	5,200
500 Other Purchased Services	1,300
600 Supplies	35,615
800 Other Objects	1,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$380,010
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,232,663
200 Personnel Services - Employee Benefits	785,564
300 Purchased Professional and Technical Services	358,500
400 Purchased Property Services	4,000
500 Other Purchased Services	51,400
600 Supplies	21,200
700 Property	5,100
800 Other Objects	22,500
Total Support Services - Administration	\$2,480,927
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	221,570
200 Personnel Services - Employee Benefits	137,950
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	500
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	750
Total Support Services - Pupil Health	\$368,220
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	233,180
200 Personnel Services - Employee Benefits	153,590
400 Purchased Property Services	397,500
500 Other Purchased Services	1,700
600 Supplies	100,000
700 Property	1,500
800 Other Objects	650
Total Support Services - Business	\$888,120
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,203,245
200 Personnel Services - Employee Benefits	779,317
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,157,300
500 Other Purchased Services	250,558
600 Supplies	734,500
700 Property	77,706
Total Operation and Maintenance of Plant Services	\$4,210,626
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,607,500
600 Supplies	1,350
Total Student Transportation Services	\$1,608,850
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	142,752

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	80,338
400 Purchased Property Services	55,000
Total Support Services - Central	\$278,090
2900 Other Support Services	
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	62,000
Total Other Support Services	\$65,500
Total Support Services	\$11,385,294
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	413,619
200 Personnel Services - Employee Benefits	186,587
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	15,000
500 Other Purchased Services	130,150
600 Supplies	93,800
Total Student Activities	\$1,184,156
3300 Community Services	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$1,196,156
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,524,988
900 Other Uses of Funds	1,992,037
Total Debt Service / Other Expenditures and Financing Uses	\$4,517,025
5900 Budgetary Reserve	
800 Other Objects	875,000
Total Budgetary Reserve	\$875,000
Total Other Expenditures and Financing Uses	\$5,392,025
TOTAL EXPENDITURES	\$43,930,996

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,000,000	5,000,000
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		
Other Capital Projects Fund	350,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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	\$5,360,000	\$5,110,000
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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	\$5,360,000	\$5,110,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	91,991,502	87,493,118
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$92,241,502	\$87,743,118

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		

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

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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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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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>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	\$92,241,502	\$87,743,118

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	\$92,241,502	\$87,743,118
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,278,684
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,278,684
5900 Budgetary Reserve	875,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,153,684