

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/18/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Bryan K Howett

(717)664-8522

Extn :

Contact Person

Telephone

Extension

howettb@manheimcentral.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Central SD	COUNTY : Lancaster	AUN : 113364403
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020)?

Yes

No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$56700420
Ending Unassigned Fund Balance	\$2361277
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

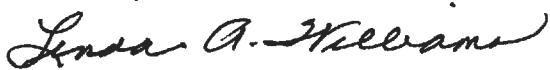
24 PS 6-687(a)(1)

(03/2006)

School District Name : Manheim Central SD	County : Lancaster	AUN Number : 113364403
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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 5-18-2020
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for uncertainty of budget revenue and expenditures.
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 to help balance budget and allow for response to emergency expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS Rate Stabilization : \$2,000,000 Capital Projects: \$8,300,000 Future Debt Service: \$5,000,000

<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	160,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,885,702
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,185,702</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,052,042
7000 Revenue from State Sources	16,388,539
8000 Revenue from Federal Sources	735,414
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$55,175,995</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$74,361,697</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	32,576,477
6112 Interim Real Estate Taxes	310,000
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	2,985
6150 Current Act 511 Taxes - Proportional Assessments	3,480,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	105,000
6700 Revenues from LEA Activities	76,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	590,000
6910 Rentals	15,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	262,780

REVENUE FROM LOCAL SOURCES \$38,052,042

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,251,124
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	1,656,279
7311 Pupil Transportation Subsidy	1,018,589
7312 Nonpublic and Charter School Pupil Transportation Subsidy	92,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	569,960
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	832,903
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	301,665
7810 State Share of Social Security and Medicare Taxes	825,413
7820 State Share of Retirement Contributions	3,675,206

REVENUE FROM STATE SOURCES \$16,388,539

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	420,054
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8517 NCLB, Title IV - 21st Century Schools	35,360

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	190,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$735,414
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,175,995
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Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$32,576,477
Amount of Tax Relief for Homestead Exclusions	<u>\$837,131</u>
Total Approx. Tax Revenue:	\$33,413,608
Approx. Tax Levy for Tax Rate Calculation:	\$34,841,804

Lancaster

Total

2019-20 Data		
a. Assessed Value	\$2,354,616,500	\$2,354,616,500
b. Real Estate Mills	14.6613	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,240,592,200	\$2,240,592,200
d. Assessed Value	\$2,376,447,100	\$2,376,447,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$34,521,739	\$34,521,739
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$34,521,739	\$34,521,739
(f Total * g)		
i. Base Mills Subject to Index	14.6613	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80000%	95.80000%
k. Tax Levy Needed	\$34,841,804	\$34,841,804
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	14.6613	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$34,841,804	\$34,841,804
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,004,673
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,576,477
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$32,576,477

Amount of Tax Relief for Homestead Exclusions

\$837,131

Total Approx. Tax Revenue:

\$33,413,608

Approx. Tax Levy for Tax Rate Calculation:

\$34,841,804

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.0424	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,747,468	\$35,747,468
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	\$7,946.83	
Number of Homestead/Farmstead Properties	7185	7185
Median Assessed Value of Homestead Properties		\$194,600

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,576,477
Amount of Tax Relief for Homestead Exclusions	<u>\$837,131</u>
Total Approx. Tax Revenue:	\$33,413,608
Approx. Tax Levy for Tax Rate Calculation:	\$34,841,804
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$832,903	Lowering RE Tax Rate	\$0		\$832,903
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,228				\$4,228
Amount of Tax Relief from State/Local Sources					\$837,131

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>
Lancaster	2,376,447,100	14.6613	34,841,804			95.80000%	
Totals:	2,376,447,100		34,841,804	837,131 =	34,004,673 X	95.80000% =	32,576,477

	<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	\$0.00	\$0.00	0
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 0 0

	<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%	2,958,000	2,958,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	522,500	522,500
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 3,480,500 3,480,500

Total Act 511, Current Taxes 3,480,500

Act 511 Tax Limit -->	2,240,592,200 X	12	26,887,106
	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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Lancaster	14.6613	14.6613	0.00%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,140,723
1200 Special Programs - Elementary / Secondary	8,060,197
1300 Vocational Education	1,358,544
1400 Other Instructional Programs - Elementary / Secondary	95,408
1800 Pre-Kindergarten	75,334
Total Instruction	\$32,730,206
2000 Support Services	
2100 Support Services - Students	1,746,299
2200 Support Services - Instructional Staff	1,648,304
2300 Support Services - Administration	2,605,555
2400 Support Services - Pupil Health	458,298
2500 Support Services - Business	770,528
2600 Operation and Maintenance of Plant Services	4,094,081
2700 Student Transportation Services	3,157,313
2800 Support Services - Central	1,689,309
2900 Other Support Services	35,000
Total Support Services	\$16,204,687
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,211,270
3300 Community Services	56,500
Total Operation of Non-Instructional Services	\$1,267,770
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,167,757
5200 Interfund Transfers - Out	80,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$6,497,757
Total Estimated Expenditures and Other Financing Uses	\$56,700,420

2020-2021 Final General Fund Budget

LEA : 113364403 Manheim Central SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,305,594
200 Personnel Services - Employee Benefits	7,901,001
300 Purchased Professional and Technical Services	593,525
400 Purchased Property Services	750,088
500 Other Purchased Services	689,505
600 Supplies	892,290
800 Other Objects	8,720
Total Regular Programs - Elementary / Secondary	\$23,140,723
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,659,661
200 Personnel Services - Employee Benefits	1,704,111
300 Purchased Professional and Technical Services	2,992,500
500 Other Purchased Services	685,525
600 Supplies	17,300
800 Other Objects	1,100
Total Special Programs - Elementary / Secondary	\$8,060,197
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	252,819
200 Personnel Services - Employee Benefits	153,512
300 Purchased Professional and Technical Services	450
500 Other Purchased Services	932,567
600 Supplies	15,439
800 Other Objects	3,757
Total Vocational Education	\$1,358,544
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,108
300 Purchased Professional and Technical Services	8,100
500 Other Purchased Services	80,200
Total Other Instructional Programs - Elementary / Secondary	\$95,408
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	44,249
200 Personnel Services - Employee Benefits	31,085
Total Pre-Kindergarten	\$75,334
Total Instruction	\$32,730,206
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	988,868
200 Personnel Services - Employee Benefits	593,821
300 Purchased Professional and Technical Services	130,100
500 Other Purchased Services	2,900
600 Supplies	28,400

2020-2021 Final General Fund Budget

LEA : 113364403 Manheim Central SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,210
Total Support Services - Students	\$1,746,299
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	765,967
200 Personnel Services - Employee Benefits	761,398
300 Purchased Professional and Technical Services	42,150
500 Other Purchased Services	11,050
600 Supplies	61,723
800 Other Objects	6,016
Total Support Services - Instructional Staff	\$1,648,304
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,483,846
200 Personnel Services - Employee Benefits	927,399
300 Purchased Professional and Technical Services	82,150
500 Other Purchased Services	50,610
600 Supplies	35,050
800 Other Objects	26,500
Total Support Services - Administration	\$2,605,555
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	266,109
200 Personnel Services - Employee Benefits	187,299
300 Purchased Professional and Technical Services	850
500 Other Purchased Services	75
600 Supplies	3,965
Total Support Services - Pupil Health	\$458,298
2500 Support Services - Business	
100 Personnel Services - Salaries	370,545
200 Personnel Services - Employee Benefits	215,583
300 Purchased Professional and Technical Services	48,500
500 Other Purchased Services	27,500
600 Supplies	89,700
800 Other Objects	18,700
Total Support Services - Business	\$770,528
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,386,166
200 Personnel Services - Employee Benefits	929,639
300 Purchased Professional and Technical Services	92,120
400 Purchased Property Services	429,090
500 Other Purchased Services	203,114
600 Supplies	1,030,302
700 Property	23,000
800 Other Objects	650
Total Operation and Maintenance of Plant Services	\$4,094,081
2700 Student Transportation Services	

2020-2021 Final General Fund Budget

LEA : 113364403 Manheim Central SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	60,075
200 Personnel Services - Employee Benefits	42,738
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	2,500
500 Other Purchased Services	3,003,600
600 Supplies	37,700
700 Property	3,000
Total Student Transportation Services	\$3,157,313
2800 Support Services - Central	
100 Personnel Services - Salaries	540,340
200 Personnel Services - Employee Benefits	419,249
300 Purchased Professional and Technical Services	143,220
400 Purchased Property Services	113,300
500 Other Purchased Services	13,800
600 Supplies	453,250
700 Property	5,150
800 Other Objects	1,000
Total Support Services - Central	\$1,689,309
2900 Other Support Services	
500 Other Purchased Services	30,000
800 Other Objects	5,000
Total Other Support Services	\$35,000
Total Support Services	\$16,204,687
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	593,911
200 Personnel Services - Employee Benefits	158,214
300 Purchased Professional and Technical Services	114,300
400 Purchased Property Services	100,766
500 Other Purchased Services	97,400
600 Supplies	119,179
800 Other Objects	27,500
Total Student Activities	\$1,211,270
3300 Community Services	
300 Purchased Professional and Technical Services	37,500
800 Other Objects	19,000
Total Community Services	\$56,500
Total Operation of Non-Instructional Services	\$1,267,770
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,511,190
900 Other Uses of Funds	3,656,567
Total Debt Service / Other Expenditures and Financing Uses	\$6,167,757

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	80,000
Total Interfund Transfers - Out	\$80,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$6,497,757
TOTAL EXPENDITURES	\$56,700,420

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	21,123,042	19,873,042
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	2,700,000	2,350,000
Other Capital Projects Fund	1,500,000	1,300,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,484,000	1,465,000
Private Purpose Trust Fund	1,010,110	1,000,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	213,000	170,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,080,152	\$26,208,042

Long-Term Investments

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$28,080,152	\$26,208,042
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	64,730,000	61,120,000
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 General Fund	\$64,730,000	\$61,120,000

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

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 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	\$64,730,000	\$61,120,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 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	\$64,730,000	\$61,120,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	160,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,361,277
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,661,277
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,071,277