

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/21/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

ADELE HUNTZINGER

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Contact Person

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Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$1,436,224.00 Approved Referendum Exception Amt: \$0.00	Applying for special education exception.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for emergencies.
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 less than 8.0% of 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.	Represents fund balance committed for PSERS Stabilization Fund, Health Savings Accounts, Future Debt Service Obligations, Assessment Appeals and Tax Increment Financing.

<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	406,928
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,851,809
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,323,852
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,175,661</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	58,322,703
7000 Revenue from State Sources	14,914,174
8000 Revenue from Federal Sources	1,842,439
9000 Other Financing Sources	25,000
Total Estimated Revenues And Other Financing Sources	<u>\$75,104,316</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$88,279,977</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,994,244
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	46,000
6140 Current Act 511 Taxes - Flat Rate Assessments	285,000
6150 Current Act 511 Taxes - Proportional Assessments	6,084,718
6400 Delinquencies on Taxes Levied / Assessed by the LEA	675,500
6500 Earnings on Investments	517,154
6700 Revenues from LEA Activities	79,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	786,487
6910 Rentals	45,000
6940 Tuition from Patrons	33,000
6990 Refunds and Other Miscellaneous Revenue	541,600
REVENUE FROM LOCAL SOURCES	\$58,322,703
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,360,201
7112 Basic Education Funding-Social Security	1,108,672
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,794,426
7292 Pre-K Counts	437,500
7311 Pupil Transportation Subsidy	842,513
7312 Nonpublic and Charter School Pupil Transportation Subsidy	81,620
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	51,672
7330 Health Services (Medical, Dental, Nurse, Act 25)	101,000
7360 Safe Schools	90,222
7820 State Share of Retirement Contributions	5,001,348
REVENUE FROM STATE SOURCES	\$14,914,174
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,421,267
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	204,543
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	39,611
8519 NCLB, Title VI - Flexibility and Accountability	112,007
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	65,011
REVENUE FROM FEDERAL SOURCES	\$1,842,439

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 25,000

OTHER FINANCING SOURCES \$25,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 75,104,316

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,994,244	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$48,994,244	
Approx. Tax Levy for Tax Rate Calculation:	\$50,508,410	
	Lancaster	Total

2019-20 Data		
a. Assessed Value	\$3,444,306,800	\$3,444,306,800
b. Real Estate Mills	13.7940	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$3,222,605,595	\$3,222,605,595
d. Assessed Value	\$3,464,225,631	\$3,464,225,631
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$47,510,768	\$47,510,768
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$47,510,768	\$47,510,768
(f Total * g)		
i. Base Mills Subject to Index	13.7940	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00215%	97.00215%
k. Tax Levy Needed	\$50,508,410	\$50,508,410
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	14.5800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$50,508,410	\$50,508,410
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,508,410
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,994,244
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$48,994,244	
Amount of Tax Relief for Homestead Exclusions		\$0	
Total Approx. Tax Revenue:		\$48,994,244	
Approx. Tax Levy for Tax Rate Calculation:		\$50,508,410	
	Lancaster		Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	14.1526	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.4274	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,027,800	\$49,027,800
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,480,610	\$1,480,610
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,436,224	\$1,436,224

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$0.00	
V.	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,994,244
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$48,994,244
Approx. Tax Levy for Tax Rate Calculation:	\$50,508,410
	Lancaster

Total

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

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	3,464,225,631	14.5800	50,508,410			97.00215%	
Totals:	3,464,225,631		50,508,410	0 =	50,508,410 X	97.00215%	= 48,994,244

	<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	\$10.00	\$0.00	285,000
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 285,000 285,000

	<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%	4,935,851	4,935,851
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
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 6,084,718 6,084,718

Total Act 511, Current Taxes 6,369,718

Act 511 Tax Limit -->	3,222,605,595 X	12	38,671,267
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Lancaster	13.7940	14.5800	5.70%	No	2.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.6%			
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%			
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	2.6%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,557,461
1200 Special Programs - Elementary / Secondary	11,340,234
1300 Vocational Education	1,278,480
1400 Other Instructional Programs - Elementary / Secondary	222,720
1500 Nonpublic School Programs	73,648
1800 Pre-Kindergarten	437,500
Total Instruction	\$48,910,043
2000 Support Services	
2100 Support Services - Students	2,783,188
2200 Support Services - Instructional Staff	2,760,285
2300 Support Services - Administration	2,966,800
2400 Support Services - Pupil Health	673,174
2500 Support Services - Business	684,032
2600 Operation and Maintenance of Plant Services	5,163,589
2700 Student Transportation Services	3,084,362
2800 Support Services - Central	1,346,209
2900 Other Support Services	45,000
Total Support Services	\$19,506,639
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,586,871
3300 Community Services	14,943
Total Operation of Non-Instructional Services	\$1,601,814
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	6,141,915
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$6,416,915
Total Estimated Expenditures and Other Financing Uses	\$76,435,411

2020-2021 Preliminary 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	18,832,201
200 Personnel Services - Employee Benefits	12,265,747
300 Purchased Professional and Technical Services	23,760
400 Purchased Property Services	751,948
500 Other Purchased Services	2,166,939
600 Supplies	1,275,514
700 Property	216,647
800 Other Objects	24,705
Total Regular Programs - Elementary / Secondary	\$35,557,461
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,289,039
200 Personnel Services - Employee Benefits	2,105,715
300 Purchased Professional and Technical Services	4,025,888
500 Other Purchased Services	1,886,542
600 Supplies	29,650
800 Other Objects	3,400
Total Special Programs - Elementary / Secondary	\$11,340,234
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	88,058
500 Other Purchased Services	1,190,422
Total Vocational Education	\$1,278,480
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	98,586
200 Personnel Services - Employee Benefits	41,564
300 Purchased Professional and Technical Services	65,500
400 Purchased Property Services	2,900
500 Other Purchased Services	11,500
600 Supplies	2,270
700 Property	400
Total Other Instructional Programs - Elementary / Secondary	\$222,720
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	73,648
Total Nonpublic School Programs	\$73,648
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	369,000
500 Other Purchased Services	68,500
Total Pre-Kindergarten	\$437,500
Total Instruction	\$48,910,043
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,589,584

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,070,844
300 Purchased Professional and Technical Services	43,700
500 Other Purchased Services	24,900
600 Supplies	49,050
800 Other Objects	5,110
Total Support Services - Students	\$2,783,188
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,275,240
200 Personnel Services - Employee Benefits	1,106,107
300 Purchased Professional and Technical Services	109,420
400 Purchased Property Services	700
500 Other Purchased Services	78,726
600 Supplies	116,192
700 Property	72,700
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$2,760,285
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,629,476
200 Personnel Services - Employee Benefits	1,020,724
300 Purchased Professional and Technical Services	154,800
400 Purchased Property Services	1,800
500 Other Purchased Services	59,150
600 Supplies	71,500
700 Property	500
800 Other Objects	28,850
Total Support Services - Administration	\$2,966,800
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	389,416
200 Personnel Services - Employee Benefits	271,025
500 Other Purchased Services	12,733
Total Support Services - Pupil Health	\$673,174
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	368,554
200 Personnel Services - Employee Benefits	229,057
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	3,621
500 Other Purchased Services	9,000
600 Supplies	45,600
700 Property	500
800 Other Objects	2,000
Total Support Services - Business	\$684,032
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	130,893
200 Personnel Services - Employee Benefits	79,348
300 Purchased Professional and Technical Services	165,345

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,034,213
500 Other Purchased Services	250,900
600 Supplies	1,348,663
700 Property	114,080
800 Other Objects	40,147
Total Operation and Maintenance of Plant Services	\$5,163,589
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	77,779
200 Personnel Services - Employee Benefits	47,709
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	2,722,874
500 Other Purchased Services	231,500
Total Student Transportation Services	\$3,084,362
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	593,771
200 Personnel Services - Employee Benefits	388,001
300 Purchased Professional and Technical Services	130,345
400 Purchased Property Services	207,392
500 Other Purchased Services	13,900
600 Supplies	12,200
700 Property	100
800 Other Objects	500
Total Support Services - Central	\$1,346,209
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$19,506,639
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	710,379
200 Personnel Services - Employee Benefits	316,712
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	246,000
500 Other Purchased Services	94,500
600 Supplies	204,550
700 Property	7,750
800 Other Objects	980
Total Student Activities	\$1,586,871
3300 <u>Community Services</u>	
600 Supplies	14,943
Total Community Services	\$14,943
Total Operation of Non-Instructional Services	\$1,601,814
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$50,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,141,915
Total Interfund Transfers - Out	\$6,141,915
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$6,416,915
TOTAL EXPENDITURES	\$76,435,411

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	18,741,654	15,375,607
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	180,000	180,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,717,875	4,742,875
Other Capital Projects Fund	30,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,750,000	1,750,000
Private Purpose Trust Fund	150,000	150,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$56,089,529	\$27,748,482
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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

TOTAL CASH AND INVESTMENTS	\$56,089,529	\$27,748,482
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	54,333,341	91,686,675
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	611,985	630,344
0550 Authority Lease Obligations	1,504,318	1,430,281
0560 Other Post-Employment Benefits (OPEB)	2,906,001	2,993,181
0599 Other Noncurrent Liabilities		

Total General Fund	\$59,355,645	\$96,740,481
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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

06/30/2020 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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$59,355,645	\$96,740,481

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,865,017	8,953,668
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	885,951	908,099
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,575	77,632
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	274,168	276,909
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$10,095,711	\$10,216,308
TOTAL INDEBTEDNESS	\$69,451,356	\$106,956,789

Account Description	Amounts
0810 Nonspendable Fund Balance	406,928
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,451,809
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,392,757
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,844,566
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,476,494