

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020

Anily Lehman

President of the Board - Original Signature Required

6/22/2020

Date

Elaine A. Lelo

Secretary of the Board - Original Signature Required

6/22/2020

Date

Kathleen T. Evis

Chief School Administrator - Original Signature Required

6/23/2020

Date

JEREMY G MELBER

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Lehigh SD	COUNTY : Lehigh	AUN : 121395703
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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	\$70389365
Ending Unassigned Fund Balance	\$5115894
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 6/23/2020
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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 : Southern Lehigh SD	County : Lehigh	AUN Number : 121395703
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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 5/11/2020
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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.	Contingency, Mini-Grants, Federal Programs
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.	Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Health Insurance, Capital Costs, OPEB

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,776,129
0850 Unassigned Fund Balance	4,200,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,976,129</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,756,722
7000 Revenue from State Sources	15,124,524
8000 Revenue from Federal Sources	326,806
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$68,208,052</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$81,184,181</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,454,199
6112 Interim Real Estate Taxes	595,056
6113 Public Utility Realty Taxes	47,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	5,955,891
6400 Delinquencies on Taxes Levied / Assessed by the LEA	708,301
6500 Earnings on Investments	380,000
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	363,275
6910 Rentals	35,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$52,756,722
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,752,407
7160 Tuition for Orphans Subsidy	60,701
7240 Driver Education - Student	8,047
7271 Special Education funds for School-Aged Pupils	1,218,984
7311 Pupil Transportation Subsidy	1,538,796
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	598,449
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,570
7340 State Property Tax Reduction Allocation	676,621
7505 Ready to Learn Block Grant	147,449
7810 State Share of Social Security and Medicare Taxes	1,099,688
7820 State Share of Retirement Contributions	4,960,812
REVENUE FROM STATE SOURCES	\$15,124,524
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	248,900
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,835
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,596
8517 NCLB, Title IV - 21st Century Schools	3,768
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	8,707
REVENUE FROM FEDERAL SOURCES	\$326,806
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,208,052

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,454,199
Amount of Tax Relief for Homestead Exclusions	<u>\$676,621</u>
Total Approx. Tax Revenue:	\$45,130,820
Approx. Tax Levy for Tax Rate Calculation:	\$46,743,148

Lehigh

Total

2019-20 Data		
a. Assessed Value	\$2,819,063,400	\$2,819,063,400
b. Real Estate Mills	16.0200	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,675,731,891	\$2,675,731,891
d. Assessed Value	\$2,843,862,600	\$2,843,862,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$45,161,396	\$45,161,396
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$45,161,396	\$45,161,396
(f Total * g)		
i. Base Mills Subject to Index	16.0200	
(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	\$46,743,148	\$46,743,148
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	16.4365	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,743,148	\$46,743,148
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,066,527
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,454,199
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,454,199	
Amount of Tax Relief for Homestead Exclusions	<u>\$676,621</u>	
Total Approx. Tax Revenue:	\$45,130,820	
Approx. Tax Levy for Tax Rate Calculation:	\$46,743,148	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.4365	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,743,148	\$46,743,148
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	\$6,726.00	
Number of Homestead/Farmstead Properties	6134	6134
Median Assessed Value of Homestead Properties		\$255,200

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,454,199
Amount of Tax Relief for Homestead Exclusions	<u>\$676,621</u>
Total Approx. Tax Revenue:	\$45,130,820
Approx. Tax Levy for Tax Rate Calculation:	\$46,743,148

Lehigh

Total



State Property Tax Reduction Allocation used for: Homestead Exclusions	\$676,621	Lowering RE Tax Rate	\$0	\$676,621
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$676,621

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>
Lehigh	2,843,862,600	16.4365	46,743,148			96.50000%	
Totals:	2,843,862,600		46,743,148	676,621 =	46,066,527 X	96.50000% =	44,454,199

	<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>Estimated Revenue</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	58,000
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			58,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,089,945
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	865,946
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,955,891
Total Act 511, Current Taxes			6,013,891
Act 511 Tax Limit -->		2,675,731,891 X	12
		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> Lehigh	16.0200	16.4365	2.60%	Yes	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>	\$5.00	\$5.00	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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,526,200
1200 Special Programs - Elementary / Secondary	8,949,847
1300 Vocational Education	1,226,484
1400 Other Instructional Programs - Elementary / Secondary	327,104
1700 Higher Education Programs for Secondary Students	285,225
Total Instruction	\$40,314,860
2000 Support Services	
2100 Support Services - Students	1,975,787
2200 Support Services - Instructional Staff	2,270,160
2300 Support Services - Administration	3,525,495
2400 Support Services - Pupil Health	852,390
2500 Support Services - Business	821,177
2600 Operation and Maintenance of Plant Services	5,782,278
2700 Student Transportation Services	4,681,874
2800 Support Services - Central	1,360,795
2900 Other Support Services	75,688
Total Support Services	\$21,345,644
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,548,719
3300 Community Services	87,743
Total Operation of Non-Instructional Services	\$1,636,462
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,692,293
5200 Interfund Transfers - Out	222,200
5900 Budgetary Reserve	177,906
Total Other Expenditures and Financing Uses	\$7,092,399
Total Estimated Expenditures and Other Financing Uses	\$70,389,365

2020-2021 Final General Fund Budget

LEA : 121395703 Southern Lehigh 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	15,711,638
200 Personnel Services - Employee Benefits	10,377,516
300 Purchased Professional and Technical Services	3,660
400 Purchased Property Services	524,497
500 Other Purchased Services	1,844,300
600 Supplies	942,139
700 Property	105,986
800 Other Objects	16,464
Total Regular Programs - Elementary / Secondary	\$29,526,200
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,688,473
200 Personnel Services - Employee Benefits	2,396,354
300 Purchased Professional and Technical Services	2,600,000
400 Purchased Property Services	500
500 Other Purchased Services	190,600
600 Supplies	58,595
700 Property	13,000
800 Other Objects	2,325
Total Special Programs - Elementary / Secondary	\$8,949,847
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,226,484
Total Vocational Education	\$1,226,484
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	192,648
200 Personnel Services - Employee Benefits	128,556
400 Purchased Property Services	3,500
500 Other Purchased Services	600
600 Supplies	1,800
Total Other Instructional Programs - Elementary / Secondary	\$327,104
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	285,225
Total Higher Education Programs for Secondary Students	\$285,225
Total Instruction	\$40,314,860
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,187,195
200 Personnel Services - Employee Benefits	773,737
500 Other Purchased Services	930
600 Supplies	13,400
800 Other Objects	525
Total Support Services - Students	\$1,975,787

2020-2021 Final General Fund Budget

LEA : 121395703 Southern Lehigh SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,297,289
200 Personnel Services - Employee Benefits	852,889
300 Purchased Professional and Technical Services	25,539
400 Purchased Property Services	125
500 Other Purchased Services	26,155
600 Supplies	67,460
800 Other Objects	703
Total Support Services - Instructional Staff	\$2,270,160
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,836,454
200 Personnel Services - Employee Benefits	1,226,606
300 Purchased Professional and Technical Services	199,000
400 Purchased Property Services	19,700
500 Other Purchased Services	85,450
600 Supplies	50,560
700 Property	6,000
800 Other Objects	101,725
Total Support Services - Administration	\$3,525,495
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	507,242
200 Personnel Services - Employee Benefits	329,238
300 Purchased Professional and Technical Services	5,950
400 Purchased Property Services	200
500 Other Purchased Services	1,100
600 Supplies	8,660
Total Support Services - Pupil Health	\$852,390
2500 Support Services - Business	
100 Personnel Services - Salaries	378,725
200 Personnel Services - Employee Benefits	295,052
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	75,000
500 Other Purchased Services	7,750
600 Supplies	34,950
700 Property	4,000
800 Other Objects	700
Total Support Services - Business	\$821,177
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,181,362
200 Personnel Services - Employee Benefits	1,404,316
300 Purchased Professional and Technical Services	320,000
400 Purchased Property Services	466,500
500 Other Purchased Services	203,800
600 Supplies	1,081,300
700 Property	120,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$5,782,278
2700 Student Transportation Services	
100 Personnel Services - Salaries	82,185
200 Personnel Services - Employee Benefits	54,570
300 Purchased Professional and Technical Services	4,400
400 Purchased Property Services	10,000
500 Other Purchased Services	4,519,969
600 Supplies	10,750
Total Student Transportation Services	\$4,681,874
2800 Support Services - Central	
100 Personnel Services - Salaries	538,356
200 Personnel Services - Employee Benefits	356,430
300 Purchased Professional and Technical Services	112,103
400 Purchased Property Services	23,650
500 Other Purchased Services	104,479
600 Supplies	90,968
700 Property	132,309
800 Other Objects	2,500
Total Support Services - Central	\$1,360,795
2900 Other Support Services	
500 Other Purchased Services	75,688
Total Other Support Services	\$75,688
Total Support Services	\$21,345,644
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	711,275
200 Personnel Services - Employee Benefits	459,354
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	43,600
500 Other Purchased Services	149,440
600 Supplies	94,750
700 Property	9,400
800 Other Objects	28,900
Total Student Activities	\$1,548,719
3300 Community Services	
100 Personnel Services - Salaries	6,738
200 Personnel Services - Employee Benefits	4,323
400 Purchased Property Services	3,000
600 Supplies	282
700 Property	1,500
800 Other Objects	71,900
Total Community Services	\$87,743
Total Operation of Non-Instructional Services	\$1,636,462

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,518,709
900 Other Uses of Funds	5,173,584
Total Debt Service / Other Expenditures and Financing Uses	\$6,692,293
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	222,200
Total Interfund Transfers - Out	\$222,200
5900 <u>Budgetary Reserve</u>	
800 Other Objects	177,906
Total Budgetary Reserve	\$177,906
Total Other Expenditures and Financing Uses	\$7,092,399
TOTAL EXPENDITURES	\$70,389,365

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	12,900,000	9,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	950,000	950,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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	\$13,960,000	\$10,860,000

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

\$13,960,000

\$10,860,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	61,000,000	65,000
0520 Extended-Term Financing Agreements Payable	200,000	200,000
0530 Lease-Purchase Obligations	350,000	350,000
0540 Accumulated Compensated Absences	280,000	280,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund

\$61,830,000

\$895,000

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

<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	\$61,830,000	\$895,000

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

\$61,830,000

\$895,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,678,922
0850 Unassigned Fund Balance	5,115,894
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,794,816
5900 Budgetary Reserve	177,906
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,972,722