

PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/11/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Donna Robbins

(717)529-8231

Extn :

Contact Person

Telephone

Extension

robbindo@mtwp.net

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$68,294,505.00 Approved Referendum Exception Amt: \$0.00	The District will be seeking Referendum Exceptions for Special Education Expenditures.
1840	Act 511 Taxes: 6143 Rate has changed from previous year. 6143 Prior Year Rate: 6143 Current Year Rate: 10.00	The rate is the same as last year.
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 6151 Current Year Rate: 0.500%	The rate is the same as last year.
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 6153 Current Year Rate: 0.500%	The rate is the same as last year.
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 unanticipated 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.	Reserved for the following expenditures: unanticipated medical claims, PSERS, technology, capital projects.

<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	39,673
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,980,141
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,914,809
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,894,950</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	81,556,325
7000 Revenue from State Sources	21,503,857
8000 Revenue from Federal Sources	773,598
9000 Other Financing Sources	5,000
Total Estimated Revenues And Other Financing Sources	<u>\$103,838,780</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$118,733,730</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	67,203,475
6112 Interim Real Estate Taxes	445,000
6113 Public Utility Realty Taxes	70,000
6114 Payments in Lieu of Current Taxes - State / Local	248,000
6140 Current Act 511 Taxes - Flat Rate Assessments	280,000
6150 Current Act 511 Taxes - Proportional Assessments	9,806,450
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	780,000
6700 Revenues from LEA Activities	152,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,000
6910 Rentals	655,000
6940 Tuition from Patrons	135,000
6960 Services Provided Other Local Governmental Units / LEAs	31,000
6990 Refunds and Other Miscellaneous Revenue	459,500

REVENUE FROM LOCAL SOURCES \$81,556,325

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,230,845
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,434,146
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	275,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	867,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	1,115,572
7360 Safe Schools	86,550
7505 Ready to Learn Block Grant	474,037
7810 State Share of Social Security and Medicare Taxes	1,597,773
7820 State Share of Retirement Contributions	7,207,734

REVENUE FROM STATE SOURCES \$21,503,857

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,693
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	151,700
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,705

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	13,500
REVENUE FROM FEDERAL SOURCES	\$773,598
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	103,838,780

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$67,203,475

Amount of Tax Relief for Homestead Exclusions

\$1,115,572

Total Approx. Tax Revenue:

\$68,319,047

Approx. Tax Levy for Tax Rate Calculation:

\$69,830,782

Lancaster

Total

2019-20 Data

a. Assessed Value	\$0	\$0
b. Real Estate Mills	0.0000	

I. 2020-21 Data

c. 2018 STEB Market Value	\$3,841,456,978	\$3,841,456,978
d. Assessed Value	\$4,424,766,600	\$4,424,766,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$0	\$0
(a * b)		

2020-21 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$0	\$0
(f Total * g)		
i. Base Mills Subject to Index	.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.80000%	97.80000%
k. Tax Levy Needed	\$69,830,782	\$69,830,782
(Approx. Tax Levy * g)		

I. 2020-21 Real Estate Tax Rate 15.7818

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$69,830,782	\$69,830,782
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions \$68,715,210
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$67,203,475
 (n * Est. Pct. Collection)

Act 1 Index (current): 2.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$67,203,475

\$1,115,572

\$68,319,047

\$69,830,782

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index

0.0000

(i * (1 + Index))

q. Mills In Excess of Index

15.7818

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$0

\$0

IV. (p / 1000 * d)

s. Millage Rate within Index?

No

(If l > p Then No)

t. Tax Levy In Excess of Index

\$69,830,782

\$69,830,782

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$68,294,505

\$68,294,505

(t * Est. Pct. Collection)

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:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$67,203,475
Amount of Tax Relief for Homestead Exclusions	<u>\$1,115,572</u>
Total Approx. Tax Revenue:	\$68,319,047
Approx. Tax Levy for Tax Rate Calculation:	\$69,830,782

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,115,572	Lowering RE Tax Rate	\$0	\$1,115,572
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,115,572

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	4,424,766,600	15.7818	69,830,782			97.80000%	
Totals:	4,424,766,600		69,830,782	- 1,115,572	= 68,715,210	X 97.80000%	= 67,203,475

	<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	280,000
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 280,000 280,000

	<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%	8,206,450	8,206,450
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,600,000	1,600,000
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 9,806,450 9,806,450

Total Act 511, Current Taxes 10,086,450

Act 511 Tax Limit -->	3,841,456,978	X	12	46,097,484
	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	0.0000	15.7818	New	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>	\$0.00	\$10.00	New	No	2.6%				
6151	Current Act 511 Earned Income Taxes	0.000%	0.500%	New	No	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.500%	New	No	2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,156,830
1200 Special Programs - Elementary / Secondary	11,322,027
1300 Vocational Education	932,534
1400 Other Instructional Programs - Elementary / Secondary	319,845
1500 Nonpublic School Programs	3,570
Total Instruction	\$56,734,806
2000 Support Services	
2100 Support Services - Students	4,165,256
2200 Support Services - Instructional Staff	5,152,500
2300 Support Services - Administration	5,118,762
2400 Support Services - Pupil Health	1,546,044
2500 Support Services - Business	891,301
2600 Operation and Maintenance of Plant Services	8,902,304
2700 Student Transportation Services	4,146,922
2800 Support Services - Central	1,109,791
2900 Other Support Services	52,326
Total Support Services	\$31,085,206
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,674,001
3300 Community Services	5,100
Total Operation of Non-Instructional Services	\$1,679,101
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,544,045
5200 Interfund Transfers - Out	287,000
5900 Budgetary Reserve	408,000
Total Other Expenditures and Financing Uses	\$15,239,045
Total Estimated Expenditures and Other Financing Uses	\$104,738,158

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,303,770
200 Personnel Services - Employee Benefits	15,511,124
300 Purchased Professional and Technical Services	633,675
400 Purchased Property Services	882,708
500 Other Purchased Services	962,370
600 Supplies	1,803,003
700 Property	45,900
800 Other Objects	14,280
Total Regular Programs - Elementary / Secondary	\$44,156,830
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,962,978
200 Personnel Services - Employee Benefits	2,973,669
300 Purchased Professional and Technical Services	2,335,647
400 Purchased Property Services	107,814
500 Other Purchased Services	853,485
600 Supplies	87,312
800 Other Objects	1,122
Total Special Programs - Elementary / Secondary	\$11,322,027
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	87,210
500 Other Purchased Services	845,324
Total Vocational Education	\$932,534
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	108,351
200 Personnel Services - Employee Benefits	83,433
300 Purchased Professional and Technical Services	31,926
500 Other Purchased Services	63,495
600 Supplies	32,640
Total Other Instructional Programs - Elementary / Secondary	\$319,845
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,570
Total Nonpublic School Programs	\$3,570
Total Instruction	\$56,734,806
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,330,630
200 Personnel Services - Employee Benefits	1,522,812
300 Purchased Professional and Technical Services	191,301
400 Purchased Property Services	10,659
500 Other Purchased Services	22,746
600 Supplies	82,875
800 Other Objects	4,233

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,165,256
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,510,119
200 Personnel Services - Employee Benefits	1,943,885
300 Purchased Professional and Technical Services	159,783
400 Purchased Property Services	56,559
500 Other Purchased Services	168,402
600 Supplies	297,381
700 Property	12,240
800 Other Objects	4,131
Total Support Services - Instructional Staff	\$5,152,500
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,794,618
200 Personnel Services - Employee Benefits	1,885,544
300 Purchased Professional and Technical Services	325,176
400 Purchased Property Services	6,630
500 Other Purchased Services	25,551
600 Supplies	49,776
800 Other Objects	31,467
Total Support Services - Administration	\$5,118,762
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	783,028
200 Personnel Services - Employee Benefits	495,827
300 Purchased Professional and Technical Services	241,077
400 Purchased Property Services	3,111
500 Other Purchased Services	1,887
600 Supplies	21,114
Total Support Services - Pupil Health	\$1,546,044
2500 Support Services - Business	
100 Personnel Services - Salaries	458,488
200 Personnel Services - Employee Benefits	302,763
300 Purchased Professional and Technical Services	56,559
400 Purchased Property Services	2,754
500 Other Purchased Services	7,191
600 Supplies	62,322
800 Other Objects	1,224
Total Support Services - Business	\$891,301
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,118,605
200 Personnel Services - Employee Benefits	1,663,539
300 Purchased Professional and Technical Services	342,669
400 Purchased Property Services	1,982,946
500 Other Purchased Services	490,110
600 Supplies	2,201,823
700 Property	102,102

<u>Description</u>	<u>Amount</u>
800 Other Objects	510
Total Operation and Maintenance of Plant Services	\$8,902,304
2700 Student Transportation Services	
100 Personnel Services - Salaries	120,739
200 Personnel Services - Employee Benefits	67,818
300 Purchased Professional and Technical Services	4,080
400 Purchased Property Services	39,780
500 Other Purchased Services	3,846,165
600 Supplies	30,192
700 Property	37,740
800 Other Objects	408
Total Student Transportation Services	\$4,146,922
2800 Support Services - Central	
100 Personnel Services - Salaries	506,187
200 Personnel Services - Employee Benefits	367,066
300 Purchased Professional and Technical Services	63,750
400 Purchased Property Services	1,530
500 Other Purchased Services	70,533
600 Supplies	80,070
800 Other Objects	20,655
Total Support Services - Central	\$1,109,791
2900 Other Support Services	
500 Other Purchased Services	52,326
Total Other Support Services	\$52,326
Total Support Services	\$31,085,206
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	774,341
200 Personnel Services - Employee Benefits	375,635
300 Purchased Professional and Technical Services	151,827
400 Purchased Property Services	30,804
500 Other Purchased Services	157,743
600 Supplies	123,930
700 Property	19,176
800 Other Objects	40,545
Total Student Activities	\$1,674,001
3300 Community Services	
300 Purchased Professional and Technical Services	4,080
600 Supplies	1,020
Total Community Services	\$5,100
Total Operation of Non-Instructional Services	\$1,679,101
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,387,844
900 Other Uses of Funds	9,156,201
Total Debt Service / Other Expenditures and Financing Uses	\$14,544,045
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	287,000
Total Interfund Transfers - Out	\$287,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	408,000
Total Budgetary Reserve	\$408,000
Total Other Expenditures and Financing Uses	\$15,239,045
TOTAL EXPENDITURES	\$104,738,158

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	18,500,000	17,600,000
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	7,100,000	5,200,000
Other Capital Projects Fund		
Debt Service Fund	22,800,000	5,800,000
Food Service / Cafeteria Operations Fund	1,650,000	950,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	175,000	175,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	99,000	99,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$50,324,000	\$29,824,000

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

\$50,324,000

\$29,824,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	121,970,000	118,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	552,000	552,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$122,522,000	\$119,352,000

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	\$122,522,000	\$119,352,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	12,400,000	11,900,000
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		
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	\$12,400,000	\$11,900,000
TOTAL INDEBTEDNESS	\$134,922,000	\$131,252,000

Account Description	Amounts
0810 Nonspendable Fund Balance	39,673
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	13,995,572
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,995,572
5900 Budgetary Reserve	408,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,443,245