

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Donna M Robbins

(717)569-8231

Extn :

Contact Person

Telephone

Extension

robbindo@mtwp.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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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	\$103404565
Ending Unassigned Fund Balance	\$7182606
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

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 5/29/2020
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Manheim Township SD	County : Lancaster	AUN Number : 113364503
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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 5/21/20
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated expenditures or loss in revenues
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.	Maintenance of approximately 6% of budgeted 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.	Reserved for the following expenditures: unanticipated medical claims, PSERS, technology, and upcoming transportation contract.

<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	50,000
0830 Committed Fund Balance	6,987,536
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,153,628
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,141,164</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	76,868,537
7000 Revenue from State Sources	21,470,356
8000 Revenue from Federal Sources	1,132,515
9000 Other Financing Sources	35,000
Total Estimated Revenues And Other Financing Sources	<u>\$99,506,408</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$114,647,572</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	65,125,106
6112 Interim Real Estate Taxes	400,500
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	248,000
6140 Current Act 511 Taxes - Flat Rate Assessments	252,000
6150 Current Act 511 Taxes - Proportional Assessments	7,916,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	156,000
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	166,000
6990 Refunds and Other Miscellaneous Revenue	441,731

REVENUE FROM LOCAL SOURCES \$76,868,537

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,096,739
7112 Basic Education Funding-Social Security	1,590,975
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	2,410,463
7311 Pupil Transportation Subsidy	1,110,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	275,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	935,772
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	1,123,470
7360 Safe Schools	86,550
7505 Ready to Learn Block Grant	474,037
7820 State Share of Retirement Contributions	7,177,350

REVENUE FROM STATE SOURCES \$21,470,356

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	481,528
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,024
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,705
8517 NCLB, Title IV - 21st Century Schools	42,963

Amount

REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	465,295
REVENUE FROM FEDERAL SOURCES	\$1,132,515
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	30,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,506,408

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$65,125,106	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,470</u>	
Total Approx. Tax Revenue:	\$66,248,576	
Approx. Tax Levy for Tax Rate Calculation:	\$69,174,782	
	Lancaster	Total

2019-20 Data		
a. Assessed Value	\$4,374,660,821	\$4,374,660,821
b. Real Estate Mills	15.3103	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$3,841,456,978	\$3,841,456,978
d. Assessed Value	\$4,451,430,300	\$4,451,430,300
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$66,977,370	\$66,977,370
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$66,977,370	\$66,977,370
(f Total * g)		
i. Base Mills Subject to Index	15.3103	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$69,174,782	\$69,174,782
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	15.5399	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$69,174,782	\$69,174,782
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$68,051,312
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$65,125,106
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$65,125,106	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,470</u>	
Total Approx. Tax Revenue:	\$66,248,576	
Approx. Tax Levy for Tax Rate Calculation:	\$69,174,782	

	Lancaster	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.7084	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$69,924,848	\$69,924,848
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	\$7,031.30	
Number of Homestead/Farmstead Properties	10282	10282
Median Assessed Value of Homestead Properties		\$222,200

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$65,125,106
Amount of Tax Relief for Homestead Exclusions	<u>\$1,123,470</u>
Total Approx. Tax Revenue:	\$66,248,576
Approx. Tax Levy for Tax Rate Calculation:	\$69,174,782
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,123,470	Lowering RE Tax Rate	\$0	\$1,123,470
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,123,470

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	4,451,430,300	15.5399	69,174,782			95.70000%	
Totals:	4,451,430,300		69,174,782	1,123,470	68,051,312	95.70000%	65,125,106

	<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	\$10.00	\$0.00	252,000
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			252,000
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%	6,860,300
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,056,000
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			7,916,300
Total Act 511, Current Taxes			8,168,300
Act 511 Tax Limit -->		3,841,456,978	12
		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	15.3103	15.5399	1.50%	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>	\$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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,617,610
1200 Special Programs - Elementary / Secondary	11,336,450
1300 Vocational Education	1,090,600
1400 Other Instructional Programs - Elementary / Secondary	191,350
1500 Nonpublic School Programs	32,500
Total Instruction	\$56,268,510
2000 Support Services	
2100 Support Services - Students	3,827,430
2200 Support Services - Instructional Staff	5,250,835
2300 Support Services - Administration	5,471,250
2400 Support Services - Pupil Health	1,340,870
2500 Support Services - Business	727,150
2600 Operation and Maintenance of Plant Services	8,216,050
2700 Student Transportation Services	3,849,950
2800 Support Services - Central	909,450
2900 Other Support Services	53,500
Total Support Services	\$29,646,485
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,604,370
3300 Community Services	200
Total Operation of Non-Instructional Services	\$1,604,570
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,174,550
5200 Interfund Transfers - Out	310,450
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$15,885,000
Total Estimated Expenditures and Other Financing Uses	\$103,404,565

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,502,950
200 Personnel Services - Employee Benefits	15,574,150
300 Purchased Professional and Technical Services	819,150
400 Purchased Property Services	71,075
500 Other Purchased Services	923,200
600 Supplies	1,704,860
700 Property	4,595
800 Other Objects	17,630
Total Regular Programs - Elementary / Secondary	\$43,617,610
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,797,700
200 Personnel Services - Employee Benefits	2,928,050
300 Purchased Professional and Technical Services	2,715,700
400 Purchased Property Services	7,300
500 Other Purchased Services	777,900
600 Supplies	109,800
Total Special Programs - Elementary / Secondary	\$11,336,450
1300 Vocational Education	
300 Purchased Professional and Technical Services	184,450
500 Other Purchased Services	906,150
Total Vocational Education	\$1,090,600
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	58,650
200 Personnel Services - Employee Benefits	25,200
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	71,500
600 Supplies	22,000
Total Other Instructional Programs - Elementary / Secondary	\$191,350
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	32,500
Total Nonpublic School Programs	\$32,500
Total Instruction	\$56,268,510
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,181,200
200 Personnel Services - Employee Benefits	1,428,600
300 Purchased Professional and Technical Services	128,210
400 Purchased Property Services	6,000
500 Other Purchased Services	23,350
600 Supplies	55,870
800 Other Objects	4,200

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,827,430
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,456,850
200 Personnel Services - Employee Benefits	1,951,300
300 Purchased Professional and Technical Services	89,550
400 Purchased Property Services	63,750
500 Other Purchased Services	171,450
600 Supplies	514,780
800 Other Objects	3,155
Total Support Services - Instructional Staff	\$5,250,835
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,000,600
200 Personnel Services - Employee Benefits	2,011,000
300 Purchased Professional and Technical Services	353,350
400 Purchased Property Services	3,250
500 Other Purchased Services	26,600
600 Supplies	40,600
800 Other Objects	35,850
Total Support Services - Administration	\$5,471,250
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	645,500
200 Personnel Services - Employee Benefits	412,950
300 Purchased Professional and Technical Services	248,300
400 Purchased Property Services	6,620
500 Other Purchased Services	3,300
600 Supplies	24,000
800 Other Objects	200
Total Support Services - Pupil Health	\$1,340,870
2500 Support Services - Business	
100 Personnel Services - Salaries	388,925
200 Personnel Services - Employee Benefits	246,875
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	9,250
600 Supplies	42,600
800 Other Objects	21,500
Total Support Services - Business	\$727,150
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,254,700
200 Personnel Services - Employee Benefits	1,700,400
300 Purchased Professional and Technical Services	200,295
400 Purchased Property Services	1,592,840
500 Other Purchased Services	470,500
600 Supplies	1,997,065
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$8,216,050

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<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	86,850
200 Personnel Services - Employee Benefits	54,000
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	43,000
500 Other Purchased Services	3,617,500
600 Supplies	42,800
800 Other Objects	1,800
Total Student Transportation Services	\$3,849,950
2800 Support Services - Central	
100 Personnel Services - Salaries	412,375
200 Personnel Services - Employee Benefits	298,775
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	1,000
500 Other Purchased Services	54,750
600 Supplies	77,950
800 Other Objects	4,600
Total Support Services - Central	\$909,450
2900 Other Support Services	
500 Other Purchased Services	53,500
Total Other Support Services	\$53,500
Total Support Services	\$29,646,485
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	809,400
200 Personnel Services - Employee Benefits	374,000
300 Purchased Professional and Technical Services	135,729
400 Purchased Property Services	21,480
500 Other Purchased Services	140,090
600 Supplies	85,006
700 Property	4,000
800 Other Objects	34,665
Total Student Activities	\$1,604,370
3300 Community Services	
300 Purchased Professional and Technical Services	200
Total Community Services	\$200
Total Operation of Non-Instructional Services	\$1,604,570
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,268,850
900 Other Uses of Funds	9,905,700
Total Debt Service / Other Expenditures and Financing Uses	\$15,174,550
5200 Interfund Transfers - Out	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	310,450
Total Interfund Transfers - Out	\$310,450
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$15,885,000
TOTAL EXPENDITURES	\$103,404,565

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	20,000,000	15,100,000
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	32,766,425	12,766,425
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,650,000	1,600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	500,000	250,000
Private Purpose Trust Fund	175,000	170,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$55,251,425	\$30,006,425

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	\$55,251,425	\$30,006,425

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	124,995,000	115,730,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	575,000	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,000,000	17,500,000
0599 Other Noncurrent Liabilities	3,400,000	3,000,000

Total General Fund	\$145,970,000	\$136,780,000
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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

2020-2021 Final General Fund Budget

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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	\$145,970,000	\$136,780,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	11,000,000	11,500,000
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	2,000,000	150,000
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	450,000	500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$13,550,000	\$12,250,000
TOTAL INDEBTEDNESS	\$159,520,000	\$149,030,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	50,000
0830 Committed Fund Balance	4,060,401
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,182,606
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,243,007
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,693,007