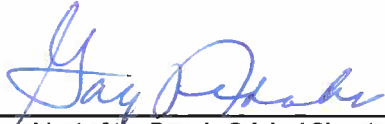


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

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



President of the Board - Original Signature Required

6/23/2020

Date



Secretary of the Board - Original Signature Required

6/23/2020

Date



Chief School Administrator - Original Signature Required

6/23/2020

Date

Sherri A Molitoris

Contact Person

(610)767-9806

Extn :

Telephone

Extension

smolitoris@nlsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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.

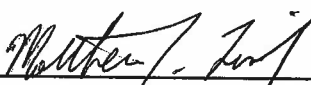
Total Budgeted Expenditures	\$33763390
Ending Unassigned Fund Balance	\$2149961
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 : Northern Lehigh SD	County : Lehigh	AUN Number : 121394503
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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 5/14/2020
---	--------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Portion of fund balance not assigned or committed
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future year increases for PSERS and medical insurance premiums
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance for future technology upgrades and replacements, equipment replacement and long range maintenance

<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	45,034
0820 Restricted Fund Balance	170,829
0830 Committed Fund Balance	2,044,093
0840 Assigned Fund Balance	4,321,265
0850 Unassigned Fund Balance	2,149,961
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,515,319</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,728,458
7000 Revenue from State Sources	13,599,250
8000 Revenue from Federal Sources	1,088,659
9000 Other Financing Sources	140,000
Total Estimated Revenues And Other Financing Sources	<u>\$33,556,367</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,071,686</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,742,220
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	29,700
6140 Current Act 511 Taxes - Flat Rate Assessments	38,700
6150 Current Act 511 Taxes - Proportional Assessments	1,410,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	785,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	68,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	272,000
6910 Rentals	19,500
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	238,738
REVENUE FROM LOCAL SOURCES	\$18,728,458
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,088,639
7112 Basic Education Funding-Social Security	531,758
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,297,891
7311 Pupil Transportation Subsidy	625,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	16,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	952,401
7360 Safe Schools	282,765
7505 Ready to Learn Block Grant	298,608
7820 State Share of Retirement Contributions	2,439,188
REVENUE FROM STATE SOURCES	\$13,599,250
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	409,440
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000
8517 NCLB, Title IV - 21st Century Schools	32,170
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	556,899

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,150
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,088,659
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,556,367

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,742,250

Amount of Tax Relief for Homestead Exclusions

\$952,401

Total Approx. Tax Revenue:

\$16,694,651

Approx. Tax Levy for Tax Rate Calculation:

\$17,925,177

	Lehigh	Northampton	Total
2019-20 Data			
a. Assessed Value	\$655,975,900	\$42,328,400	\$698,304,300
b. Real Estate Mills	22.5139	66.0122	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$584,470,760	\$106,660,422	\$691,131,182
d. Assessed Value	\$656,384,300	\$42,239,600	\$698,623,900
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$14,768,576	\$2,794,191	\$17,562,767
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	84.56727%	15.43273%	100.00000%
II.			
h. Rebalanced 2019-20 Tax Levy	\$14,852,353	\$2,710,414	\$17,562,767
(f Total * g)			
i. Base Mills Subject to Index	22.6416	66.0122	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.75000%	92.75000%	92.75000%
k. Tax Levy Needed	\$15,158,833	\$2,766,344	\$17,925,177
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate			
(k / d * 1000)	23.0944	65.4917	
III.			
m. Tax Levy Generated by Mills	\$15,158,802	\$2,766,343	\$17,925,145
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,972,744
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,742,220
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,742,250

Amount of Tax Relief for Homestead Exclusions

\$952,401

Total Approx. Tax Revenue:

\$16,694,651

Approx. Tax Levy for Tax Rate Calculation:

\$17,925,177

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	23.4340	68.3226	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,381,710	\$2,885,919	\$18,267,629
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,745.00	\$4,142.00	
Number of Homestead/Farmstead Properties	3009	568	3577
Median Assessed Value of Homestead Properties			\$149,000

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,742,250

Amount of Tax Relief for Homestead Exclusions

\$952,401

Total Approx. Tax Revenue:

\$16,694,651

Approx. Tax Levy for Tax Rate Calculation:

\$17,925,177

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$952,401

Lowering RE Tax Rate

\$0

\$952,401

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$952,401

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	656,384,300	23.0944	15,158,802			92.75000%	
Northampton	42,239,600	65.4917	2,766,343			92.75000%	
Totals:	698,623,900		17,925,145	- 952,401	= 16,972,744	X 92.75000%	= 15,742,220

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		29,700
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	\$5.00	\$0.00	29,700
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
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			38,700
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,230,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	180,000
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			1,410,000
Total Act 511, Current Taxes			1,448,700
Act 511 Tax Limit -->		691,131,182 X	12
		Market Value	Mills
			8,293,574
			(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>									
	Lehigh	22.6416	23.0944	2.00%	Yes	3.5%				
	Northampton	66.0122	65.4917	-0.77%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,871,178
1200 Special Programs - Elementary / Secondary	5,515,359
1300 Vocational Education	1,190,628
1400 Other Instructional Programs - Elementary / Secondary	16,284
1500 Nonpublic School Programs	8,950
1600 Adult Education Programs	180,523
1700 Higher Education Programs for Secondary Students	25,000
Total Instruction	\$19,807,922
2000 Support Services	
2100 Support Services - Students	1,062,137
2200 Support Services - Instructional Staff	876,603
2300 Support Services - Administration	2,337,155
2400 Support Services - Pupil Health	383,258
2500 Support Services - Business	609,961
2600 Operation and Maintenance of Plant Services	3,891,098
2700 Student Transportation Services	2,072,575
2800 Support Services - Central	733,540
2900 Other Support Services	19,551
Total Support Services	\$11,985,878
3000 Operation of Non-Instructional Services	
3200 Student Activities	825,929
3300 Community Services	750
Total Operation of Non-Instructional Services	\$826,679
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,142,911
Total Other Expenditures and Financing Uses	\$1,142,911
Total Estimated Expenditures and Other Financing Uses	\$33,763,390

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,103,496
200 Personnel Services - Employee Benefits	4,713,038
300 Purchased Professional and Technical Services	90,650
400 Purchased Property Services	56,451
500 Other Purchased Services	750,662
600 Supplies	154,531
800 Other Objects	2,350
Total Regular Programs - Elementary / Secondary	\$12,871,178
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,859,624
200 Personnel Services - Employee Benefits	1,078,134
300 Purchased Professional and Technical Services	1,506,500
500 Other Purchased Services	1,032,094
600 Supplies	38,799
800 Other Objects	208
Total Special Programs - Elementary / Secondary	\$5,515,359
1300 Vocational Education	
500 Other Purchased Services	1,190,628
Total Vocational Education	\$1,190,628
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,284
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$16,284
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	8,300
600 Supplies	650
Total Nonpublic School Programs	\$8,950
1600 Adult Education Programs	
500 Other Purchased Services	180,523
Total Adult Education Programs	\$180,523
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	25,000
Total Higher Education Programs for Secondary Students	\$25,000
Total Instruction	\$19,807,922
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	617,568
200 Personnel Services - Employee Benefits	400,444
400 Purchased Property Services	1,714

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,700
600 Supplies	39,465
800 Other Objects	1,246
Total Support Services - Students	\$1,062,137
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	487,909
200 Personnel Services - Employee Benefits	322,219
300 Purchased Professional and Technical Services	19,730
400 Purchased Property Services	6,896
500 Other Purchased Services	9,242
600 Supplies	28,557
800 Other Objects	2,050
Total Support Services - Instructional Staff	\$876,603
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,305,636
200 Personnel Services - Employee Benefits	750,846
300 Purchased Professional and Technical Services	119,940
400 Purchased Property Services	3,000
500 Other Purchased Services	75,280
600 Supplies	52,474
800 Other Objects	29,979
Total Support Services - Administration	\$2,337,155
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	263,720
200 Personnel Services - Employee Benefits	108,955
300 Purchased Professional and Technical Services	1,630
400 Purchased Property Services	200
500 Other Purchased Services	232
600 Supplies	8,521
Total Support Services - Pupil Health	\$383,258
2500 Support Services - Business	
100 Personnel Services - Salaries	324,245
200 Personnel Services - Employee Benefits	246,574
300 Purchased Professional and Technical Services	9,750
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	23,850
800 Other Objects	1,542
Total Support Services - Business	\$609,961
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,109,635
200 Personnel Services - Employee Benefits	894,799
300 Purchased Professional and Technical Services	139,100
400 Purchased Property Services	105,900
500 Other Purchased Services	150,000

<u>Description</u>	<u>Amount</u>
600 Supplies	1,490,464
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$3,891,098
2700 Student Transportation Services	
100 Personnel Services - Salaries	66,187
200 Personnel Services - Employee Benefits	45,004
500 Other Purchased Services	1,949,504
600 Supplies	11,880
Total Student Transportation Services	\$2,072,575
2800 Support Services - Central	
100 Personnel Services - Salaries	294,363
200 Personnel Services - Employee Benefits	252,015
300 Purchased Professional and Technical Services	22,550
400 Purchased Property Services	50,716
500 Other Purchased Services	34,305
600 Supplies	78,331
800 Other Objects	1,260
Total Support Services - Central	\$733,540
2900 Other Support Services	
500 Other Purchased Services	19,551
Total Other Support Services	\$19,551
Total Support Services	\$11,985,878
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	367,753
200 Personnel Services - Employee Benefits	183,489
300 Purchased Professional and Technical Services	66,750
400 Purchased Property Services	14,650
500 Other Purchased Services	96,457
600 Supplies	76,780
800 Other Objects	20,050
Total Student Activities	\$825,929
3300 Community Services	
300 Purchased Professional and Technical Services	500
600 Supplies	250
Total Community Services	\$750
Total Operation of Non-Instructional Services	\$826,679
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	32,891
900 Other Uses of Funds	1,110,020

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,142,911
Total Other Expenditures and Financing Uses	\$1,142,911
TOTAL EXPENDITURES	\$33,763,390

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,500,000	9,000,000
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 Cash and Short-Term Investments	\$8,500,000	\$9,000,000
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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

\$8,500,000

\$9,000,000

Long-Term Indebtedness

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	24,425,663	21,254,175
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	186,714	188,100
0540 Accumulated Compensated Absences	1,720,094	1,720,094
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,538,723	3,538,723
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,871,194	\$26,701,092
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$29,871,194

\$26,701,092

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

\$29,871,194

\$26,701,092

Account Description	Amounts
0810 Nonspendable Fund Balance	45,034
0820 Restricted Fund Balance	170,829
0830 Committed Fund Balance	2,700,000
0840 Assigned Fund Balance	3,458,335
0850 Unassigned Fund Balance	2,149,961
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,308,296
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,524,159