

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

David J Bonenberger

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Email Address

**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 : Saucon Valley SD	County : Northampton	AUN Number : 120486003
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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 5/12/20
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number Description

Justification

<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	11,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,147,571
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,347,571</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,277,649
7000 Revenue from State Sources	9,613,953
8000 Revenue from Federal Sources	277,312
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,168,914</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$57,516,485</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,030,095
6112 Interim Real Estate Taxes	460,771
6113 Public Utility Realty Taxes	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	3,195,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	963,366
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	91,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,025
6910 Rentals	3,500
6940 Tuition from Patrons	36,000
6980 Revenue from Community Services Activities	7,900
6990 Refunds and Other Miscellaneous Revenue	76,592
REVENUE FROM LOCAL SOURCES	\$36,277,649
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,392,934
7112 Basic Education Funding-Social Security	833,243
7271 Special Education funds for School-Aged Pupils	1,041,143
7311 Pupil Transportation Subsidy	285,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7505 Ready to Learn Block Grant	142,538
7820 State Share of Retirement Contributions	3,762,095
REVENUE FROM STATE SOURCES	\$9,613,953
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	194,027
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,285
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,420
8517 NCLB, Title IV - 21st Century Schools	13,580
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
REVENUE FROM FEDERAL SOURCES	\$277,312
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,168,914

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,030,095	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$31,030,095	
Approx. Tax Levy for Tax Rate Calculation:	\$32,663,258	
	Northampton	Total

2019-20 Data		
a. Assessed Value	\$604,216,700	\$604,216,700
b. Real Estate Mills	53.4300	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,686,049,206	\$1,686,049,206
d. Assessed Value	\$611,328,060	\$611,328,060
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$32,283,298	\$32,283,298
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$32,283,298	\$32,283,298
(f Total * g)		
i. Base Mills Subject to Index	53.4300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$32,663,258	\$32,663,258
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	53.4300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,663,258	\$32,663,258
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,663,258
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,030,095
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,030,095	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$31,030,095	
Approx. Tax Levy for Tax Rate Calculation:	\$32,663,258	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	54.8191	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,512,454	\$33,512,454
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$64,100

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,030,095
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$31,030,095
Approx. Tax Levy for Tax Rate Calculation:	\$32,663,258
	Northampton

Total

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

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Northampton	611,328,060	53.4300	32,663,258			95.00000%	
Totals:	611,328,060		32,663,258	0 =	32,663,258 X	95.00000% =	31,030,095

	<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	\$5.00	\$0.00	25,000
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 25,000 25,000

	<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%	3,500,000	2,905,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	490,000	290,000
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 3,990,000 3,195,000

Total Act 511, Current Taxes 3,220,000

Act 511 Tax Limit -->	1,686,049,206 X	12	20,232,590
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Northampton	53.4300	53.4300	0.00%	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	20,018,224
1200 Special Programs - Elementary / Secondary	7,056,002
1300 Vocational Education	750,145
1400 Other Instructional Programs - Elementary / Secondary	36,251
1600 Adult Education Programs	286,572
Total Instruction	\$28,147,194
2000 Support Services	
2100 Support Services - Students	1,570,113
2200 Support Services - Instructional Staff	3,038,209
2300 Support Services - Administration	2,620,878
2400 Support Services - Pupil Health	444,200
2500 Support Services - Business	852,943
2600 Operation and Maintenance of Plant Services	4,576,834
2700 Student Transportation Services	2,971,540
2800 Support Services - Central	3,500
2900 Other Support Services	23,130
Total Support Services	\$16,101,347
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,337,245
3300 Community Services	13,481
Total Operation of Non-Instructional Services	\$1,350,726
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,804,964
5200 Interfund Transfers - Out	224,000
5900 Budgetary Reserve	1,600,000
Total Other Expenditures and Financing Uses	\$3,628,964
Total Estimated Expenditures and Other Financing Uses	\$49,228,231

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,314,180
200 Personnel Services - Employee Benefits	6,497,729
300 Purchased Professional and Technical Services	43,600
400 Purchased Property Services	15,015
500 Other Purchased Services	1,561,877
600 Supplies	580,129
800 Other Objects	5,694
Total Regular Programs - Elementary / Secondary	\$20,018,224
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,642,197
200 Personnel Services - Employee Benefits	1,630,455
300 Purchased Professional and Technical Services	1,696,510
500 Other Purchased Services	1,039,790
600 Supplies	45,600
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	\$7,056,002
1300 <u>Vocational Education</u>	
500 Other Purchased Services	750,145
Total Vocational Education	\$750,145
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	10,751
Total Other Instructional Programs - Elementary / Secondary	\$36,251
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	286,572
Total Adult Education Programs	\$286,572
Total Instruction	\$28,147,194
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	950,930
200 Personnel Services - Employee Benefits	575,925
300 Purchased Professional and Technical Services	16,080
400 Purchased Property Services	4,651
500 Other Purchased Services	2,900
600 Supplies	17,967
800 Other Objects	1,660
Total Support Services - Students	\$1,570,113
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,344,916
200 Personnel Services - Employee Benefits	1,036,867
300 Purchased Professional and Technical Services	78,830

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	395,188
500 Other Purchased Services	9,670
600 Supplies	172,063
800 Other Objects	675
Total Support Services - Instructional Staff	\$3,038,209
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,337,383
200 Personnel Services - Employee Benefits	797,622
300 Purchased Professional and Technical Services	255,500
400 Purchased Property Services	18,358
500 Other Purchased Services	42,600
600 Supplies	56,175
800 Other Objects	113,240
Total Support Services - Administration	\$2,620,878
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	269,244
200 Personnel Services - Employee Benefits	165,947
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	596
500 Other Purchased Services	150
600 Supplies	4,063
Total Support Services - Pupil Health	\$444,200
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	468,757
200 Personnel Services - Employee Benefits	298,187
300 Purchased Professional and Technical Services	17,995
400 Purchased Property Services	7,313
500 Other Purchased Services	5,300
600 Supplies	50,891
800 Other Objects	4,500
Total Support Services - Business	\$852,943
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,619,166
200 Personnel Services - Employee Benefits	1,045,187
400 Purchased Property Services	403,084
500 Other Purchased Services	735,450
600 Supplies	712,447
700 Property	59,600
800 Other Objects	1,900
Total Operation and Maintenance of Plant Services	\$4,576,834
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,285,500
200 Personnel Services - Employee Benefits	883,105
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	36,884

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	179,392
600 Supplies	278,621
700 Property	297,538
800 Other Objects	2,500
Total Student Transportation Services	\$2,971,540
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	500
Total Support Services - Central	\$3,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,130
Total Other Support Services	\$23,130
Total Support Services	\$16,101,347
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	545,149
200 Personnel Services - Employee Benefits	240,244
300 Purchased Professional and Technical Services	141,206
400 Purchased Property Services	40,592
500 Other Purchased Services	143,900
600 Supplies	203,402
800 Other Objects	22,752
Total Student Activities	\$1,337,245
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,600
200 Personnel Services - Employee Benefits	581
300 Purchased Professional and Technical Services	4,000
600 Supplies	300
800 Other Objects	1,000
Total Community Services	\$13,481
Total Operation of Non-Instructional Services	\$1,350,726
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	308,964
900 Other Uses of Funds	1,496,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,804,964
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	224,000
Total Interfund Transfers - Out	\$224,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,600,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,600,000
Total Other Expenditures and Financing Uses	\$3,628,964
TOTAL EXPENDITURES	\$49,228,231

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	10,000,000	10,000,000
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	224,000	216,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	115,000	115,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$10,389,000	\$10,381,000
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,234,000	8,264,000
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		

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$8,234,000	\$8,264,000
TOTAL CASH AND INVESTMENTS	\$18,623,000	\$18,645,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	11,880,000	10,384,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	542,344	257,568
0540 Accumulated Compensated Absences	900,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,600,000	4,700,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$18,922,344	\$16,241,568
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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

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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

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

\$18,922,344

\$16,241,568

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	\$18,922,344	\$16,241,568
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Account Description	Amounts
0810 Nonspendable Fund Balance	11,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(911,746)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,288,254
5900 Budgetary Reserve	1,600,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,899,254