

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northwestern Lehigh SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121394603
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-13-2020
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	623,664	
0820 Restricted Fund Balance	36,513	
0830 Committed Fund Balance	7,436,178	
0840 Assigned Fund Balance	6,223,980	
0850 Unassigned Fund Balance	1,372,942	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,033,100</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	30,643,562	
7000 Revenue from State Sources	13,909,796	
8000 Revenue from Federal Sources	230,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$44,783,358</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$59,816,458</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	25,404,362
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	5,700
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,710,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	910,000
6500 Earnings on Investments	433,000
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	200,500
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	155,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$30,643,562</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,985,462
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,396,090
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	385,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	672,244
7360 Safe Schools	40,000
7810 State Share of Social Security and Medicare Taxes	765,000
7820 State Share of Retirement Contributions	3,451,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,909,796</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	170,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21St Century Schools	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$230,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,783,358</b>

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.6%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$25,404,362	
Amount of Tax Relief for Homestead Exclusions		<u>\$672,266</u>	
Total Approx. Tax Revenue:		\$26,076,628	
Approx. Tax Levy for Tax Rate Calculation:		\$28,500,583	
		Lehigh	Total
<hr/>			
2019-20 Data			
a. Assessed Value		\$1,642,347,900	\$1,642,347,900
b. Real Estate Mills		16.6138	
I. 2020-21 Data			
c. 2018 STEB Market Value		\$1,615,904,199	\$1,615,904,199
d. Assessed Value		\$1,655,134,200	\$1,655,134,200
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy		\$27,285,640	\$27,285,640
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy		\$27,285,640	\$27,285,640
(f Total * g)			
i. Base Mills Subject to Index		16.6138	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		91.28961%	91.28961%
k. Tax Levy Needed		\$28,500,583	\$28,500,583
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate		17.2195	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$28,500,583	\$28,500,583
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$27,828,317
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$25,404,362
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Total Approx. Tax Revenue:	\$26,076,628	
Approx. Tax Levy for Tax Rate Calculation:	\$28,500,583	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0457	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1738	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,212,921	\$28,212,921
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$287,662	\$287,662
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$262,606	\$262,606

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		\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Total Approx. Tax Revenue:	\$26,076,628
Approx. Tax Levy for Tax Rate Calculation:	\$28,500,583
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$672,244	Lowering RE Tax Rate	\$0	\$672,244
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$22			\$22
Amount of Tax Relief from State/Local Sources				\$672,266

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Lehigh	1,655,134,200	17.2195	28,500,583				91.28961%		
<b>Totals:</b>	<b>1,655,134,200</b>		<b>28,500,583</b>	-	672,266	=	27,828,317	X	91.28961% = 25,404,362
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00		50,000		50,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>50,000</b>		<b>50,000</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		2,260,000		2,260,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		450,000		450,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>2,710,000</b>		<b>2,710,000</b>
<b>Total Act 511, Current Taxes</b>									<b>2,760,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>1,615,904,199</b>	<b>X</b>	<b>12</b>		<b>19,390,850</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	16.6138	17.2195	3.65%	No	2.6%				
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%				



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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,617,923
1200 Special Programs - Elementary / Secondary	6,422,237
1300 Vocational Education	1,251,063
1600 Adult Education Programs	250,540
1700 Higher Education Programs for Secondary Students	7,500
<b>Total Instruction</b>	<b>\$26,549,263</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,453,445
2200 Support Services - Instructional Staff	1,137,019
2300 Support Services - Administration	2,584,911
2400 Support Services - Pupil Health	407,102
2500 Support Services - Business	784,937
2600 Operation and Maintenance of Plant Services	4,169,808
2700 Student Transportation Services	2,955,150
2800 Support Services - Central	870,337
2900 Other Support Services	40,000
<b>Total Support Services</b>	<b>\$14,402,709</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,002,391
3300 Community Services	35,000
3400 Scholarships and Awards	18,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,055,391</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,131,943
5200 Interfund Transfers - Out	967,000
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,498,943</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,506,306</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,257,965
200 Personnel Services - Employee Benefits	5,902,627
300 Purchased Professional and Technical Services	10,300
400 Purchased Property Services	45,870
500 Other Purchased Services	1,367,003
600 Supplies	926,707
700 Property	100,676
800 Other Objects	6,775
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,617,923</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,674,203
200 Personnel Services - Employee Benefits	1,656,509
300 Purchased Professional and Technical Services	1,400,225
500 Other Purchased Services	676,540
600 Supplies	14,760
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,422,237</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,251,063
<b>Total Vocational Education</b>	<b>\$1,251,063</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,150
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	238,390
<b>Total Adult Education Programs</b>	<b>\$250,540</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	7,500
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$7,500</b>
<b>Total Instruction</b>	<b>\$26,549,263</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	873,488
200 Personnel Services - Employee Benefits	557,792
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	200
500 Other Purchased Services	4,350
600 Supplies	15,650
800 Other Objects	1,265
<b>Total Support Services - Students</b>	<b>\$1,453,445</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	645,666

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	425,158
300 Purchased Professional and Technical Services	11,400
500 Other Purchased Services	5,206
600 Supplies	48,839
800 Other Objects	750
<b>Total Support Services - Instructional Staff</b>	<b>\$1,137,019</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,468,843
200 Personnel Services - Employee Benefits	851,977
300 Purchased Professional and Technical Services	140,000
400 Purchased Property Services	14,000
500 Other Purchased Services	67,926
600 Supplies	17,915
800 Other Objects	24,250
<b>Total Support Services - Administration</b>	<b>\$2,584,911</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	228,634
200 Personnel Services - Employee Benefits	160,668
300 Purchased Professional and Technical Services	11,600
600 Supplies	6,200
<b>Total Support Services - Pupil Health</b>	<b>\$407,102</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	433,476
200 Personnel Services - Employee Benefits	245,368
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	4,160
500 Other Purchased Services	12,650
600 Supplies	44,483
800 Other Objects	12,800
<b>Total Support Services - Business</b>	<b>\$784,937</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,621,579
200 Personnel Services - Employee Benefits	838,167
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	452,300
500 Other Purchased Services	225,912
600 Supplies	969,700
700 Property	43,000
800 Other Objects	4,150
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,169,808</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,404,605
200 Personnel Services - Employee Benefits	640,594
300 Purchased Professional and Technical Services	5,375
400 Purchased Property Services	105,750

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	158,526
600 Supplies	404,800
700 Property	235,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$2,955,150</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	374,706
200 Personnel Services - Employee Benefits	239,201
300 Purchased Professional and Technical Services	50,785
400 Purchased Property Services	20,000
500 Other Purchased Services	43,205
600 Supplies	140,440
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$870,337</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	40,000
<b>Total Other Support Services</b>	<b>\$40,000</b>
<b>Total Support Services</b>	<b>\$14,402,709</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	496,665
200 Personnel Services - Employee Benefits	216,536
300 Purchased Professional and Technical Services	53,072
400 Purchased Property Services	22,600
500 Other Purchased Services	63,358
600 Supplies	134,040
800 Other Objects	16,120
<b>Total Student Activities</b>	<b>\$1,002,391</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	35,000
<b>Total Community Services</b>	<b>\$35,000</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	18,000
<b>Total Scholarships and Awards</b>	<b>\$18,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,055,391</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,356,943
900 Other Uses of Funds	2,775,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,131,943</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	967,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$967,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,498,943
TOTAL EXPENDITURES	\$47,506,306

**Cash and Short-Term Investments**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
General Fund	2,500,000	1,500,000
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	1,000,000
Other Capital Projects Fund	474,000	474,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	184,000	170,000
Other Agency Fund	56,000	46,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,224,000</b>	<b>\$3,200,000</b>

**Long-Term Investments**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
General Fund	18,000,000	18,000,000
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		

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$18,000,000	\$18,000,000
TOTAL CASH AND INVESTMENTS	\$23,224,000	\$21,200,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	47,619,151	45,114,151
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	473,953	473,953
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$48,093,104</b>	<b>\$45,588,104</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$48,093,104</b>	<b>\$45,588,104</b>

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$48,093,104</b>	<b>\$45,588,104</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	623,664
0820 Restricted Fund Balance	36,513
0830 Committed Fund Balance	5,332,197
0840 Assigned Fund Balance	5,703,980
0850 Unassigned Fund Balance	1,273,975
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,310,152
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,370,329