

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

BRIAN GELLER

(717)266-3667

Extn :10222

Contact Person

Telephone

Extension

gellerb@nebobcats.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeastern York SD	COUNTY : York	AUN : 112674403
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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	\$72367493
Ending Unassigned Fund Balance	\$4450000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

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
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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 : Northeastern York SD	County : York	AUN Number : 112674403
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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 <i>Margaret J. Walker</i>	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.	For possible COVID-19 pandemic remediation efforts and implement fall reopening plan. Draw monies from budget surplus and unassigned general fund balance as needed.
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.	Maintain for future unanticipated 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.	School board approved. Set aside to offset future increases in the employer cost of PSERS contributions.

<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	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	45,470,792
7000 Revenue from State Sources	25,143,701
8000 Revenue from Federal Sources	1,203,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$71,817,493</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$78,817,493</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	39,838,257
6112 Interim Real Estate Taxes	420,000
6113 Public Utility Realty Taxes	42,420
6120 Current Per Capita Taxes, Section 679	61,000
6140 Current Act 511 Taxes - Flat Rate Assessments	166,000
6150 Current Act 511 Taxes - Proportional Assessments	2,726,250
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	65,391
6800 Revenues from Intermediary Sources / Pass-Through Funds	870,303
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	65,000
6940 Tuition from Patrons	70,500
6980 Revenue from Community Services Activities	20,000
6990 Refunds and Other Miscellaneous Revenue	10,671

REVENUE FROM LOCAL SOURCES**\$45,470,792****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	11,890,000
7160 Tuition for Orphans Subsidy	225,000
7271 Special Education funds for School-Aged Pupils	2,100,000
7311 Pupil Transportation Subsidy	1,150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	730,812
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340 State Property Tax Reduction Allocation	1,288,295
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	542,734
7810 State Share of Social Security and Medicare Taxes	1,292,823
7820 State Share of Retirement Contributions	5,810,037

REVENUE FROM STATE SOURCES**\$25,143,701****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,035,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	125,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,000

Amount

REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21St Century Schools	40,000
REVENUE FROM FEDERAL SOURCES	\$1,203,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	71,817,493

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,838,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,288,295</u>	
Total Approx. Tax Revenue:	\$41,126,552	
Approx. Tax Levy for Tax Rate Calculation:	\$43,333,949	

	York	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$1,614,500,000	\$1,614,500,000
b. Real Estate Mills	26.4700	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,712,583,001	\$1,712,583,001
d. Assessed Value	\$1,637,096,675	\$1,637,096,675
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$42,735,815	\$42,735,815
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$42,735,815	\$42,735,815
(f Total * g)		
i. Base Mills Subject to Index	26.4700	
(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	94.75000%	94.75000%
k. Tax Levy Needed	\$43,333,949	\$43,333,949
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	26.4700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,333,949	\$43,333,949
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,045,654
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,838,257
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$39,838,257	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,288,295</u>	
Total Approx. Tax Revenue:	\$41,126,552	
Approx. Tax Levy for Tax Rate Calculation:	\$43,333,949	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.3964	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,850,555	\$44,850,555
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	\$7,753.00	
Number of Homestead/Farmstead Properties	6367	6367
Median Assessed Value of Homestead Properties		\$150,000

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,838,257
Amount of Tax Relief for Homestead Exclusions	<u>\$1,288,295</u>
Total Approx. Tax Revenue:	\$41,126,552
Approx. Tax Levy for Tax Rate Calculation:	\$43,333,949

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,288,295	Lowering RE Tax Rate	\$0	\$1,288,295
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,288,295

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>
York	1,637,096,675	26.4700	43,333,949			94.75000%	
Totals:	1,637,096,675		43,333,949	1,288,295	42,045,654	94.75000%	39,838,257

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		61,000
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	68,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	117,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 185,000 166,000

	<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%	2,400,000	2,320,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	406,250	406,250
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 2,806,250 2,726,250

Total Act 511, Current Taxes 2,892,250

Act 511 Tax Limit -->	1,712,583,001	X	12	20,550,996
	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> York	26.4700	26.4700	0.00%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,095,352
1200 Special Programs - Elementary / Secondary	10,649,288
1300 Vocational Education	2,990,675
1400 Other Instructional Programs - Elementary / Secondary	215,365
Total Instruction	\$44,950,680
2000 Support Services	
2100 Support Services - Students	2,745,771
2200 Support Services - Instructional Staff	3,241,555
2300 Support Services - Administration	4,420,814
2400 Support Services - Pupil Health	917,782
2500 Support Services - Business	549,151
2600 Operation and Maintenance of Plant Services	4,101,382
2700 Student Transportation Services	3,024,645
2800 Support Services - Central	171,059
2900 Other Support Services	30,000
Total Support Services	\$19,202,159
3000 Operation of Non-Instructional Services	
3200 Student Activities	887,116
Total Operation of Non-Instructional Services	\$887,116
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,757,538
5200 Interfund Transfers - Out	570,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$7,327,538
Total Estimated Expenditures and Other Financing Uses	\$72,367,493

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	17,173,018
200 Personnel Services - Employee Benefits	11,711,746
300 Purchased Professional and Technical Services	283,378
400 Purchased Property Services	9,720
500 Other Purchased Services	1,466,078
600 Supplies	407,830
700 Property	29,925
800 Other Objects	13,657
Total Regular Programs - Elementary / Secondary	\$31,095,352
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,616,869
200 Personnel Services - Employee Benefits	2,235,682
300 Purchased Professional and Technical Services	3,225,661
500 Other Purchased Services	1,549,580
600 Supplies	19,196
700 Property	1,500
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$10,649,288
1300 Vocational Education	
100 Personnel Services - Salaries	999,796
200 Personnel Services - Employee Benefits	609,571
300 Purchased Professional and Technical Services	23,623
400 Purchased Property Services	221,293
500 Other Purchased Services	1,089,089
600 Supplies	39,400
700 Property	7,220
800 Other Objects	683
Total Vocational Education	\$2,990,675
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	82,324
200 Personnel Services - Employee Benefits	62,541
300 Purchased Professional and Technical Services	43,000
500 Other Purchased Services	27,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$215,365
Total Instruction	\$44,950,680
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,673,952
200 Personnel Services - Employee Benefits	1,005,115
300 Purchased Professional and Technical Services	31,500
500 Other Purchased Services	1,650

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<u>Description</u>	<u>Amount</u>
600 Supplies	27,364
800 Other Objects	6,190
Total Support Services - Students	\$2,745,771
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	585,382
200 Personnel Services - Employee Benefits	418,888
300 Purchased Professional and Technical Services	1,321,900
400 Purchased Property Services	12,000
500 Other Purchased Services	62,200
600 Supplies	247,890
700 Property	590,800
800 Other Objects	2,495
Total Support Services - Instructional Staff	\$3,241,555
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,604,619
200 Personnel Services - Employee Benefits	1,418,330
300 Purchased Professional and Technical Services	156,000
500 Other Purchased Services	26,700
600 Supplies	43,700
700 Property	5,000
800 Other Objects	166,465
Total Support Services - Administration	\$4,420,814
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	384,497
200 Personnel Services - Employee Benefits	210,935
300 Purchased Professional and Technical Services	311,250
600 Supplies	9,950
700 Property	350
800 Other Objects	800
Total Support Services - Pupil Health	\$917,782
2500 Support Services - Business	
100 Personnel Services - Salaries	263,325
200 Personnel Services - Employee Benefits	167,076
300 Purchased Professional and Technical Services	45,636
400 Purchased Property Services	3,600
500 Other Purchased Services	16,350
600 Supplies	43,500
800 Other Objects	9,664
Total Support Services - Business	\$549,151
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,249,238
200 Personnel Services - Employee Benefits	543,785
300 Purchased Professional and Technical Services	723,359
400 Purchased Property Services	1,059,150
500 Other Purchased Services	192,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	311,850
700 Property	17,500
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$4,101,382
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,024,645
Total Student Transportation Services	\$3,024,645
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	102,072
200 Personnel Services - Employee Benefits	57,587
300 Purchased Professional and Technical Services	2,900
500 Other Purchased Services	500
600 Supplies	8,000
Total Support Services - Central	\$171,059
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$19,202,159
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	437,157
200 Personnel Services - Employee Benefits	198,959
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	90,750
600 Supplies	36,000
800 Other Objects	29,250
Total Student Activities	\$887,116
Total Operation of Non-Instructional Services	\$887,116
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,067,538
900 Other Uses of Funds	3,690,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,757,538
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	570,000
Total Interfund Transfers - Out	\$570,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$7,327,538
TOTAL EXPENDITURES	\$72,367,493

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	10,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	15,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	11,000,000	9,000,000
Other Capital Projects Fund	4,400	4,400
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,625,000	1,650,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,539,400	\$19,469,400

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	250,000	250,000
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	\$250,000	\$250,000
TOTAL CASH AND INVESTMENTS	\$23,789,400	\$19,719,400

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	52,200,000	85,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	85,000	75,000
0540 Accumulated Compensated Absences	1,300,000	1,500,000
0550 Authority Lease Obligations	215,000	200,000
0560 Other Post-Employment Benefits (OPEB)	9,000,000	9,500,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$62,800,000	\$96,275,000
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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		

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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	\$62,800,000	\$96,275,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,000,000	5,500,000
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	500,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$5,750,000	\$6,750,000
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TOTAL INDEBTEDNESS	\$68,550,000	\$103,025,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,450,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,450,000
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,450,000