

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Melinda L Stuck

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Contact Person

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 10.00 6141 Current Year Rate: 0.00	The District Eliminated Per Capita Taxes
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.	The ending unassigned fund balance is approximately 8% of the GF Budget due to uncertainty with State funding and district-wide infrastructure needs. The District feels it is prudent and necessary to maintain a reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed \$500,000 for Retirement Expenses and \$2,000,000 for health care cost rate stabilization and/or catastrophic loss.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for athletics and concessions.

<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	660,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,014
0850 Unassigned Fund Balance	9,952,800
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,489,814</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	88,625,250
7000 Revenue from State Sources	34,020,113
8000 Revenue from Federal Sources	2,044,628
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$124,689,991</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$137,179,805</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	65,695,740
6112 Interim Real Estate Taxes	126,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6150 Current Act 511 Taxes - Proportional Assessments	17,915,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,692,510
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	210,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,620,000
6910 Rentals	128,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	530,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$88,625,250
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,244,253
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	4,098,612
7311 Pupil Transportation Subsidy	1,450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	123,717
7330 Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340 State Property Tax Reduction Allocation	1,295,091
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	810,789
7810 State Share of Social Security and Medicare Taxes	2,118,929
7820 State Share of Retirement Contributions	9,558,722
REVENUE FROM STATE SOURCES	\$34,020,113
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,221,298
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,406
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	44,725
8517 NCLB, Title IV - 21st Century Schools	80,199
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	48,000
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REVENUE FROM FEDERAL SOURCES	\$2,044,628
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	124,689,991
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Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$65,696,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,295,091</u>		
Total Approx. Tax Revenue:	\$66,991,091		
Approx. Tax Levy for Tax Rate Calculation:	\$69,657,214		

	Cumberland	York	Total
<hr/>			
2019-20 Data			
a. Assessed Value	\$3,055,989,000	\$2,095,831,653	\$5,151,820,653
b. Real Estate Mills	11.9487	14.6918	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$2,631,630,948	\$2,182,594,035	\$4,814,224,983
d. Assessed Value	\$3,090,673,400	\$2,110,275,233	\$5,200,948,633
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy	\$36,515,096	\$30,791,539	\$67,306,635
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	54.66365%	45.33635%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$36,792,263	\$30,514,372	\$67,306,635
(f Total * g)			
i. Base Mills Subject to Index	12.0393	14.6918	
(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	96.10000%	96.10000%	96.10000%
k. Tax Levy Needed	\$38,077,176	\$31,580,038	\$69,657,214
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	12.3200	14.9648	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$38,077,096	\$31,579,847	\$69,656,943
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$68,361,852
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$65,695,740
(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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Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$65,696,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,295,091</u>		
Total Approx. Tax Revenue:	\$66,991,091		
Approx. Tax Levy for Tax Rate Calculation:	\$69,657,214		

	Cumberland	York	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	12.4004	15.1325	
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)	\$38,325,586	\$31,933,740	\$70,259,326
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	\$7,073.00	\$5,824.00	
Number of Homestead/Farmstead Properties	6968	7967	14935
Median Assessed Value of Homestead Properties			\$155,850

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$65,696,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,295,091</u>			
Total Approx. Tax Revenue:	\$66,991,091			
Approx. Tax Levy for Tax Rate Calculation:	\$69,657,214			
	Cumberland	York		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,295,091	Lowering RE Tax Rate	\$0	\$1,295,091
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,295,091

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>
Cumberland	3,090,673,400	12.3200	38,077,096			96.10000%	
York	2,110,275,233	14.9648	31,579,847			96.10000%	
Totals:	5,200,948,633		69,656,943	- 1,295,091 =	68,361,852 X	96.10000% =	65,695,740

	<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	\$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			0
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	0.950%	0.000%	16,465,000
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,450,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0
Total Current Act 511 Taxes – Proportional Assessments			17,915,000
Total Act 511, Current Taxes			17,915,000
Act 511 Tax Limit -->		4,814,224,983 X	12
		Market Value	Mills
			57,770,700
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Cumberland	12.0393	12.3200	2.34%	Yes	3.0%				
	York	14.6918	14.9648	1.86%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$0.00	-100.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes					3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	59,003,327
1200 Special Programs - Elementary / Secondary	17,760,756
1300 Vocational Education	1,493,058
1400 Other Instructional Programs - Elementary / Secondary	146,233
1500 Nonpublic School Programs	30,651
1600 Adult Education Programs	466,028
Total Instruction	\$78,900,053
2000 Support Services	
2100 Support Services - Students	4,766,937
2200 Support Services - Instructional Staff	1,213,353
2300 Support Services - Administration	7,464,001
2400 Support Services - Pupil Health	2,289,109
2500 Support Services - Business	1,390,795
2600 Operation and Maintenance of Plant Services	9,466,111
2700 Student Transportation Services	5,373,826
2800 Support Services - Central	3,891,144
2900 Other Support Services	90,606
Total Support Services	\$35,945,882
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,936,396
3300 Community Services	101,838
Total Operation of Non-Instructional Services	\$2,038,234
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	57,800
Total Facilities Acquisition, Construction and Improvement Services	\$57,800
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,394,143
Total Other Expenditures and Financing Uses	\$8,394,143
Total Estimated Expenditures and Other Financing Uses	\$125,336,112

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	32,176,976
200 Personnel Services - Employee Benefits	21,471,294
300 Purchased Professional and Technical Services	1,114,702
400 Purchased Property Services	20,690
500 Other Purchased Services	3,257,619
600 Supplies	855,462
700 Property	86,259
800 Other Objects	20,325
Total Regular Programs - Elementary / Secondary	\$59,003,327
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,156,468
200 Personnel Services - Employee Benefits	6,002,735
300 Purchased Professional and Technical Services	1,007,716
500 Other Purchased Services	1,434,858
600 Supplies	130,354
700 Property	20,035
800 Other Objects	8,590
Total Special Programs - Elementary / Secondary	\$17,760,756
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,493,058
Total Vocational Education	\$1,493,058
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	93,306
200 Personnel Services - Employee Benefits	52,927
Total Other Instructional Programs - Elementary / Secondary	\$146,233
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,054
700 Property	9,597
Total Nonpublic School Programs	\$30,651
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	466,028
Total Adult Education Programs	\$466,028
Total Instruction	\$78,900,053
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,684,356
200 Personnel Services - Employee Benefits	1,670,811
300 Purchased Professional and Technical Services	114,250
500 Other Purchased Services	13,100
600 Supplies	216,620
700 Property	57,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	10,800
Total Support Services - Students	\$4,766,937
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	640,769
200 Personnel Services - Employee Benefits	446,238
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	50
500 Other Purchased Services	14,000
600 Supplies	94,476
700 Property	7,820
Total Support Services - Instructional Staff	\$1,213,353
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,040,830
200 Personnel Services - Employee Benefits	2,510,737
300 Purchased Professional and Technical Services	606,000
400 Purchased Property Services	47,348
500 Other Purchased Services	102,140
600 Supplies	145,511
700 Property	2,100
800 Other Objects	9,335
Total Support Services - Administration	\$7,464,001
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,322,215
200 Personnel Services - Employee Benefits	816,418
300 Purchased Professional and Technical Services	86,550
400 Purchased Property Services	1,300
500 Other Purchased Services	4,200
600 Supplies	47,926
700 Property	8,700
800 Other Objects	1,800
Total Support Services - Pupil Health	\$2,289,109
2500 Support Services - Business	
100 Personnel Services - Salaries	603,339
200 Personnel Services - Employee Benefits	425,706
300 Purchased Professional and Technical Services	109,300
400 Purchased Property Services	118,000
500 Other Purchased Services	34,000
600 Supplies	85,000
700 Property	9,700
800 Other Objects	5,750
Total Support Services - Business	\$1,390,795
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,127,806
200 Personnel Services - Employee Benefits	1,496,270
300 Purchased Professional and Technical Services	800

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,662,706
500 Other Purchased Services	714,329
600 Supplies	2,429,650
700 Property	34,100
800 Other Objects	450
Total Operation and Maintenance of Plant Services	\$9,466,111
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	129,654
200 Personnel Services - Employee Benefits	91,501
400 Purchased Property Services	40,150
500 Other Purchased Services	4,781,847
600 Supplies	330,474
800 Other Objects	200
Total Student Transportation Services	\$5,373,826
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,207,258
200 Personnel Services - Employee Benefits	785,556
300 Purchased Professional and Technical Services	121,969
400 Purchased Property Services	613,639
500 Other Purchased Services	8,500
600 Supplies	308,449
700 Property	844,248
800 Other Objects	1,525
Total Support Services - Central	\$3,891,144
2900 <u>Other Support Services</u>	
500 Other Purchased Services	90,606
Total Other Support Services	\$90,606
Total Support Services	\$35,945,882
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	800,162
200 Personnel Services - Employee Benefits	291,843
300 Purchased Professional and Technical Services	280,210
400 Purchased Property Services	38,950
500 Other Purchased Services	170,147
600 Supplies	197,178
700 Property	116,081
800 Other Objects	41,825
Total Student Activities	\$1,936,396
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,575
200 Personnel Services - Employee Benefits	5,263
500 Other Purchased Services	75,000
600 Supplies	4,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$101,838
Total Operation of Non-Instructional Services	\$2,038,234
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	57,800
Total Facilities Acquisition, Construction and Improvement Services	\$57,800
Total Facilities Acquisition, Construction and Improvement Services	\$57,800
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,669,535
900 Other Uses of Funds	2,724,608
Total Debt Service / Other Expenditures and Financing Uses	\$8,394,143
Total Other Expenditures and Financing Uses	\$8,394,143
TOTAL EXPENDITURES	\$125,336,112

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	20,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	40,000	40,000
Capital Reserve Fund - § 690, §1850	18,000,000	15,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	16,000,000	5,000,000
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	\$54,040,000	\$40,040,000
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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 **\$54,040,000** **\$40,040,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General 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 General Fund

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		

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	26,000,000	25,000,000
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 Short-Term Payables	\$26,000,000	\$25,000,000
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TOTAL INDEBTEDNESS	\$26,000,000	\$25,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	660,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,000
0850 Unassigned Fund Balance	9,306,693
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,843,693

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,503,693
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