

LEA Name : Northern Lebanon SD

Class : 3

AUN Number : 113385003

County : Lebanon

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Micelle Burt
President of the Board - Original Signature Required

6/9/2020
Date

[Signature]
Secretary of the Board - Original Signature Required

6/9/2020
Date

[Signature]
Chief School Administrator - Original Signature Required

6/10/20
Date

Leanne Martin
Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lebanon SD	COUNTY : Lebanon	AUN : 113385003
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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

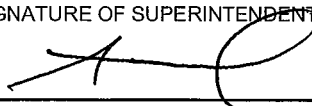
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$40255506
Ending Unassigned Fund Balance	\$2476835
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/20
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Lebanon SD	County : Lebanon	AUN Number : 113385003
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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>Micelle Bucka</i>	DATE <i>6/18/2020</i>
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$198,257.00 Function 2200, Object 200: \$341,391.00	Past practice is that tuition reimbursement for all employees is posted to 200-240. If this was distributed to all function codes the expense in the 200 object would be less than the 100 object.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve has been set aside for unexpected (unbudgeted) expenses.
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 unassigned fund balance represents funds available for any purpose outside of the committed funds within the general fund.
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 committed funds are a precaution to have available should the self-insured healthcare costs exceed the budgeted amount.

<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	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,426,831
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,926,831</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,230,266
7000 Revenue from State Sources	15,668,607
8000 Revenue from Federal Sources	406,637
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$39,305,510</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$43,232,341</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,495,212
6112 Interim Real Estate Taxes	57,605
6113 Public Utility Realty Taxes	20,500
6114 Payments in Lieu of Current Taxes - State / Local	31,000
6120 Current Per Capita Taxes, Section 679	34,000
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	2,285,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	436,097
6500 Earnings on Investments	180,000
6700 Revenues from LEA Activities	25,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	596,952
6910 Rentals	14,500
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$23,230,266
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,566,828
7112 Basic Education Funding-Social Security	622,145
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	70,000
7271 Special Education funds for School-Aged Pupils	1,416,930
7311 Pupil Transportation Subsidy	1,406,983
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	436,807
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	646,903
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	305,011
REVENUE FROM STATE SOURCES	\$15,668,607
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	341,637
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
REVENUE FROM FEDERAL SOURCES	\$406,637
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,305,510

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,495,212

Amount of Tax Relief for Homestead Exclusions \$646,903

Total Approx. Tax Revenue: \$20,142,115

Approx. Tax Levy for Tax Rate Calculation: \$22,452,699

Lebanon

Total

2019-20 Data		
a. Assessed Value	\$1,549,802,400	\$1,549,802,400
b. Real Estate Mills	13.7811	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,289,085,225	\$1,289,085,225
d. Assessed Value	\$1,589,504,100	\$1,589,504,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$21,357,982	\$21,357,982
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$21,357,982	\$21,357,982
(f Total * g)		
i. Base Mills Subject to Index	13.7811	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.40381%	89.40381%
k. Tax Levy Needed	\$22,452,699	\$22,452,699
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	14.1256	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,452,699	\$22,452,699
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,805,796
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,495,212
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,495,212

Amount of Tax Relief for Homestead Exclusions \$646,903

Total Approx. Tax Revenue: \$20,142,115

Approx. Tax Levy for Tax Rate Calculation: \$22,452,699

Lebanon

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.2358	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,627,862	\$22,627,862
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	\$9,557.00	
Number of Homestead/Farmstead Properties	4792	4792
Median Assessed Value of Homestead Properties		\$175,900

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,495,212
Amount of Tax Relief for Homestead Exclusions	<u>\$646,903</u>
Total Approx. Tax Revenue:	\$20,142,115
Approx. Tax Levy for Tax Rate Calculation:	\$22,452,699

Lebanon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$646,903	Lowering RE Tax Rate	\$0	\$646,903
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$646,903

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>
Lebanon	1,589,504,100	14.1256	22,452,699			89.40381%	
Totals:	1,589,504,100		22,452,699	646,903 =	21,805,796 X	89.40381% =	19,495,212

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,000
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	34,000
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 34,000 34,000

	<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%	2,025,000	2,025,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	260,000	260,000
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 2,285,000 2,285,000

Total Act 511, Current Taxes 2,319,000

Act 511 Tax Limit -->	1,289,085,225 X	12	15,469,023
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Lebanon	13.7811	14.1256	2.50%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,663,120
1200 Special Programs - Elementary / Secondary	7,099,678
1300 Vocational Education	1,013,528
1400 Other Instructional Programs - Elementary / Secondary	41,431
Total Instruction	\$24,817,757
2000 Support Services	
2100 Support Services - Students	1,546,533
2200 Support Services - Instructional Staff	598,929
2300 Support Services - Administration	2,336,543
2400 Support Services - Pupil Health	400,458
2500 Support Services - Business	569,642
2600 Operation and Maintenance of Plant Services	3,098,663
2700 Student Transportation Services	2,694,367
2800 Support Services - Central	1,115,712
Total Support Services	\$12,360,847
3000 Operation of Non-Instructional Services	
3200 Student Activities	726,027
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$732,027
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	85,775
5200 Interfund Transfers - Out	2,059,100
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$2,344,875
Total Estimated Expenditures and Other Financing Uses	\$40,255,506

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	9,613,422
200 Personnel Services - Employee Benefits	6,107,097
300 Purchased Professional and Technical Services	1,560
400 Purchased Property Services	1,341
500 Other Purchased Services	676,155
600 Supplies	259,135
700 Property	3,000
800 Other Objects	1,410
Total Regular Programs - Elementary / Secondary	\$16,663,120
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,019,425
200 Personnel Services - Employee Benefits	1,602,885
300 Purchased Professional and Technical Services	2,447,600
400 Purchased Property Services	1,500
500 Other Purchased Services	1,015,838
600 Supplies	12,280
800 Other Objects	150
Total Special Programs - Elementary / Secondary	\$7,099,678
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	194,307
200 Personnel Services - Employee Benefits	124,060
400 Purchased Property Services	1,750
500 Other Purchased Services	679,250
600 Supplies	13,811
800 Other Objects	350
Total Vocational Education	\$1,013,528
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,800
200 Personnel Services - Employee Benefits	5,396
300 Purchased Professional and Technical Services	17,880
500 Other Purchased Services	5,355
Total Other Instructional Programs - Elementary / Secondary	\$41,431
Total Instruction	\$24,817,757
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	916,829
200 Personnel Services - Employee Benefits	594,581
300 Purchased Professional and Technical Services	2,574
500 Other Purchased Services	5,600
600 Supplies	24,749
700 Property	1,600
800 Other Objects	600

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,546,533
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	198,257
200 Personnel Services - Employee Benefits	341,391
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	6,400
600 Supplies	43,981
800 Other Objects	900
Total Support Services - Instructional Staff	\$598,929
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,203,445
200 Personnel Services - Employee Benefits	833,108
300 Purchased Professional and Technical Services	168,700
500 Other Purchased Services	76,390
600 Supplies	27,750
800 Other Objects	27,150
Total Support Services - Administration	\$2,336,543
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	230,741
200 Personnel Services - Employee Benefits	166,638
300 Purchased Professional and Technical Services	1,625
400 Purchased Property Services	40
500 Other Purchased Services	380
600 Supplies	941
800 Other Objects	93
Total Support Services - Pupil Health	\$400,458
2500 Support Services - Business	
100 Personnel Services - Salaries	309,487
200 Personnel Services - Employee Benefits	215,405
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	3,650
600 Supplies	26,350
800 Other Objects	1,250
Total Support Services - Business	\$569,642
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	917,962
200 Personnel Services - Employee Benefits	757,351
300 Purchased Professional and Technical Services	291,400
400 Purchased Property Services	90,400
500 Other Purchased Services	120,650
600 Supplies	448,550
700 Property	471,000
800 Other Objects	1,350
Total Operation and Maintenance of Plant Services	\$3,098,663

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	32,976
200 Personnel Services - Employee Benefits	27,531
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	2,600,250
600 Supplies	5,500
800 Other Objects	110
Total Student Transportation Services	\$2,694,367
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	268,590
200 Personnel Services - Employee Benefits	210,622
300 Purchased Professional and Technical Services	74,200
400 Purchased Property Services	106,000
500 Other Purchased Services	106,600
600 Supplies	108,200
700 Property	241,500
Total Support Services - Central	\$1,115,712
Total Support Services	\$12,360,847
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	347,002
200 Personnel Services - Employee Benefits	172,742
300 Purchased Professional and Technical Services	67,650
400 Purchased Property Services	500
500 Other Purchased Services	71,166
600 Supplies	51,862
700 Property	11,300
800 Other Objects	3,805
Total Student Activities	\$726,027
3300 <u>Community Services</u>	
500 Other Purchased Services	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$732,027
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	85,775
Total Debt Service / Other Expenditures and Financing Uses	\$85,775
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,059,100
Total Interfund Transfers - Out	\$2,059,100
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,344,875
TOTAL EXPENDITURES	\$40,255,506

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,531,916	3,426,831
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	260,000	260,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,791,916	\$3,686,831

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	\$2,791,916	\$3,686,831
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	1,759,600	1,759,100
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	86,100	85,775
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,845,700	\$1,844,875

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

<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	\$1,845,700	\$1,844,875

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	\$1,845,700	\$1,844,875
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,476,835
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,976,835
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,176,835