


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

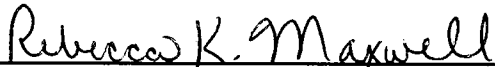
Date of Adoption of the General Fund Budget: June 23, 2020



President of the Board - Original Signature Required

6/23/2020


Date



Secretary of the Board - Original Signature Required

6/23/2020

Date



Chief School Administrator - Original Signature Required

6/23/2020

Date

Daniel L Forry

Contact Person

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Extension

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Email Address

(03/2006)

School District Name : Elizabethtown Area SD	County : Lancaster	AUN Number : 113362403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 06/23/2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

REVISED SUBMISSION

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To allow for unpredictable special education and other 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.	To provide liquidity

<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	415,353	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,400,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,400,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	45,036,187	
7000 Revenue from State Sources	19,998,131	
8000 Revenue from Federal Sources	1,223,022	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$66,257,340</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$70,657,340</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	37,305,950
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	37,800
6114 Payments in Lieu of Current Taxes - State / Local	970,000
6150 Current Act 511 Taxes - Proportional Assessments	4,236,437
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	166,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	835,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	490,000
6990 Refunds and Other Miscellaneous Revenue	80,000

REVENUE FROM LOCAL SOURCES \$45,036,187

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,215,283
7160 Tuition for Orphans Subsidy	92,300
7220 Vocational Education	55,000
7271 Special Education funds for School-Aged Pupils	2,107,832
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	475,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	600,210
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	472,997
7810 State Share of Social Security and Medicare Taxes	1,062,548
7820 State Share of Retirement Contributions	4,777,961

REVENUE FROM STATE SOURCES \$19,998,131

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	475,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517 NCLB, Title IV - 21st Century Schools	35,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	383,022

REVISED SUBMISSION

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	230,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,223,022
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,257,340
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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$37,305,950

Amount of Tax Relief for Homestead Exclusions \$600,210

Total Approx. Tax Revenue: \$37,906,160

Approx. Tax Levy for Tax Rate Calculation: \$39,059,952

Lancaster

Total

2019-20 Data		
a. Assessed Value	\$2,175,939,425	\$2,175,939,425
b. Real Estate Mills	17.0878	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,943,890,711	\$1,943,890,711
d. Assessed Value	\$2,224,662,200	\$2,224,662,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$37,182,018	\$37,182,018
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$37,182,018	\$37,182,018
(f Total * g)		
i. Base Mills Subject to Index	17.0878	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$39,059,952	\$39,059,952
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	17.5577	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,059,952	\$39,059,952
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,459,742
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,305,950
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,305,950	
Amount of Tax Relief for Homestead Exclusions	<u>\$600,210</u>	
Total Approx. Tax Revenue:	\$37,906,160	
Approx. Tax Levy for Tax Rate Calculation:	\$39,059,952	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6516	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,268,847	\$39,268,847
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	\$4,775.00	
Number of Homestead/Farmstead Properties	7159	7159
Median Assessed Value of Homestead Properties		\$179,250

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,305,950
Amount of Tax Relief for Homestead Exclusions	<u>\$600,210</u>
Total Approx. Tax Revenue:	\$37,906,160
Approx. Tax Levy for Tax Rate Calculation:	\$39,059,952
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$600,210	Lowering RE Tax Rate	\$0		\$600,210
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$600,210

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>
Lancaster	2,224,662,200	17.5577	39,059,952			97.00000%	
Totals:	2,224,662,200		39,059,952	600,210 =	38,459,742 X	97.00000% =	37,305,950

	<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 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,536,437	3,536,437
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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 4,236,437 4,236,437

Total Act 511, Current Taxes 4,236,437

Act 511 Tax Limit -->	1,943,890,711 X	12	23,326,689
	Market Value	Mills	(511 Limit)

REVISED SUBMISSION

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> Lancaster	17.0878	17.5577	2.75%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	30,280,069
1200 Special Programs - Elementary / Secondary	9,299,201
1300 Vocational Education	1,513,975
1400 Other Instructional Programs - Elementary / Secondary	483,304
1500 Nonpublic School Programs	20,000
Total Instruction	\$41,596,549
2000 Support Services	
2100 Support Services - Students	2,685,424
2200 Support Services - Instructional Staff	1,039,960
2300 Support Services - Administration	3,793,289
2400 Support Services - Pupil Health	838,118
2500 Support Services - Business	898,938
2600 Operation and Maintenance of Plant Services	4,998,206
2700 Student Transportation Services	2,861,279
2800 Support Services - Central	1,628,192
2900 Other Support Services	26,000
Total Support Services	\$18,769,406
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,145,279
3300 Community Services	89,179
Total Operation of Non-Instructional Services	\$1,234,458
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,524,959
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$4,724,959
Total Estimated Expenditures and Other Financing Uses	\$66,325,372

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,523,606
200 Personnel Services - Employee Benefits	10,377,839
300 Purchased Professional and Technical Services	1,070,895
400 Purchased Property Services	19,604
500 Other Purchased Services	943,940
600 Supplies	1,333,983
800 Other Objects	10,202
Total Regular Programs - Elementary / Secondary	\$30,280,069
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,429,698
200 Personnel Services - Employee Benefits	2,515,541
300 Purchased Professional and Technical Services	1,660,000
500 Other Purchased Services	1,632,599
600 Supplies	53,443
800 Other Objects	7,920
Total Special Programs - Elementary / Secondary	\$9,299,201
1300 Vocational Education	
100 Personnel Services - Salaries	298,269
200 Personnel Services - Employee Benefits	165,188
300 Purchased Professional and Technical Services	2,403
400 Purchased Property Services	70,700
500 Other Purchased Services	935,000
600 Supplies	42,415
Total Vocational Education	\$1,513,975
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	85,074
200 Personnel Services - Employee Benefits	52,576
300 Purchased Professional and Technical Services	207,948
500 Other Purchased Services	137,581
600 Supplies	125
Total Other Instructional Programs - Elementary / Secondary	\$483,304
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	11,000
600 Supplies	9,000
Total Nonpublic School Programs	\$20,000
Total Instruction	\$41,596,549
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,498,742
200 Personnel Services - Employee Benefits	930,039
300 Purchased Professional and Technical Services	197,208
500 Other Purchased Services	6,150

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REVISED SUBMISSION

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<u>Description</u>	<u>Amount</u>
600 Supplies	50,225
800 Other Objects	3,060
Total Support Services - Students	\$2,685,424
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	479,142
200 Personnel Services - Employee Benefits	227,194
300 Purchased Professional and Technical Services	261,170
500 Other Purchased Services	10,461
600 Supplies	61,993
Total Support Services - Instructional Staff	\$1,039,960
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,962,157
200 Personnel Services - Employee Benefits	1,382,080
300 Purchased Professional and Technical Services	220,975
500 Other Purchased Services	109,421
600 Supplies	75,468
800 Other Objects	43,188
Total Support Services - Administration	\$3,793,289
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	468,777
200 Personnel Services - Employee Benefits	346,475
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	1,390
500 Other Purchased Services	100
600 Supplies	16,616
800 Other Objects	260
Total Support Services - Pupil Health	\$838,118
2500 Support Services - Business	
100 Personnel Services - Salaries	443,446
200 Personnel Services - Employee Benefits	329,709
300 Purchased Professional and Technical Services	5,940
400 Purchased Property Services	700
500 Other Purchased Services	21,000
600 Supplies	71,443
800 Other Objects	26,700
Total Support Services - Business	\$898,938
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,443,896
200 Personnel Services - Employee Benefits	1,200,013
300 Purchased Professional and Technical Services	141,987
400 Purchased Property Services	850,700
500 Other Purchased Services	324,000
600 Supplies	1,037,310
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$4,998,206

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<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	84,636
200 Personnel Services - Employee Benefits	55,717
500 Other Purchased Services	2,701,326
600 Supplies	19,600
Total Student Transportation Services	\$2,861,279
2800 Support Services - Central	
100 Personnel Services - Salaries	840,730
200 Personnel Services - Employee Benefits	541,011
300 Purchased Professional and Technical Services	56,620
500 Other Purchased Services	33,700
600 Supplies	147,880
800 Other Objects	8,251
Total Support Services - Central	\$1,628,192
2900 Other Support Services	
500 Other Purchased Services	26,000
Total Other Support Services	\$26,000
Total Support Services	\$18,769,406
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	512,646
200 Personnel Services - Employee Benefits	264,736
300 Purchased Professional and Technical Services	141,462
400 Purchased Property Services	5,700
500 Other Purchased Services	106,500
600 Supplies	69,335
800 Other Objects	44,900
Total Student Activities	\$1,145,279
3300 Community Services	
100 Personnel Services - Salaries	55,143
200 Personnel Services - Employee Benefits	4,218
800 Other Objects	29,818
Total Community Services	\$89,179
Total Operation of Non-Instructional Services	\$1,234,458
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,524,959
Total Interfund Transfers - Out	\$4,524,959
5900 Budgetary Reserve	
800 Other Objects	200,000

REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$4,724,959
TOTAL EXPENDITURES	\$66,325,372

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,200,000	3,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,000,000	3,700,000
Capital Reserve Fund - § 1431	9,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,300,000	\$11,500,000

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		

REVISED SUBMISSION

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$17,300,000** **\$11,500,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	58,000,000	58,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,250,000	1,250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,376,000	8,400,000
0599 Other Noncurrent Liabilities	93,404,000	94,000,000

Total General Fund

\$161,030,000

\$161,650,000

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

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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

REVISED SUBMISSION

<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	\$161,030,000	\$161,650,000

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	\$161,030,000	\$161,650,000

Account Description	Amounts
0810 Nonspendable Fund Balance	415,353
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,331,968
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,331,968
 5900 Budgetary Reserve	 200,000
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	 \$4,947,321