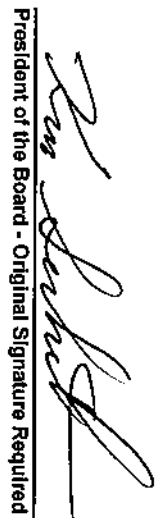


FINAL GENERAL FUND BUDGET

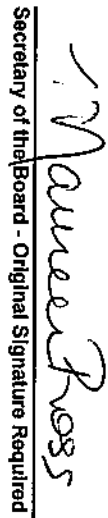
Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2020

President of the Board - Original Signature Required


Date
6-24-2020

Secretary of the Board - Original Signature Required


Date
6/24/2020

Chief School Administrator - Original Signature Required


Date
6/24/2020

Jason Young

(717)432-8691 Extn :

Contact Person

Telephone Extension

Email Address
jyoung@northerrYork.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern York County SD	COUNTY : York	AUN : 115674603
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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%

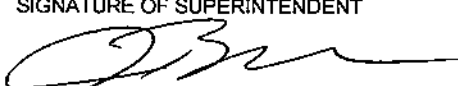
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)? Yes
No

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

Total Budgeted Expenditures	\$50520631
Ending Unassigned Fund Balance	\$3057618
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 6/24/2020
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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 York County SD	County : York	AUN Number : 116674603
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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 5-20-20
--	---------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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: \$529,099.00 Function 2200, Object 200: \$591,524.00	Object 200 for function 2200 is greater than object 100 due to tuition reimbursement for all professional staff being coded to a 2271 function code.
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.	Ending unassigned fund balance is held for use when revenues are low (cash flow) and also to offset current and future year deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is made up of a commitment for transportation and special services.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is made up of the 2021-2022 estimated budget deficit and the amount in student activity accounts that are held in the General Fund.

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

ITEM	AMOUNTS
0810 Nonspendable Fund Balance	255,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	482,000
0850 Unassigned Fund Balance	3,325,400

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$4,057,400**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	33,083,594
7000 Revenue from State Sources	16,559,255
8000 Revenue from Federal Sources	413,000
9000 Other Financing Sources	97,000

Total Estimated Revenues And Other Financing Sources **\$50,152,849**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$54,210,249**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,364,489
6112 Interim Real Estate Taxes	162,000
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	3,005
6120 Current Per Capita Taxes, Section 679	67,300
6140 Current Act 511 Taxes - Flat Rate Assessments	67,300
6150 Current Act 511 Taxes - Proportional Assessments	5,461,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	679,000
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	274,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	563,000
6910 Rentals	52,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	106,500
6990 Refunds and Other Miscellaneous Revenue	125,000
REVENUE FROM LOCAL SOURCES	539,083,694
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,795,000
7160 Tuition for Orphans Subsidy	47,000
7220 Vocational Education	8,000
7271 Special Education funds for School-Aged Pupils	1,720,000
7311 Pupil Transportation Subsidy	1,175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	560,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	727,074
7505 Ready to Learn Block Grant	384,133
7810 State Share of Social Security and Medicare Taxes	731,832
7820 State Share of Retirement Contributions	3,324,216
REVENUE FROM STATE SOURCES	16,559,255
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	320,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	25,000
REVENUE FROM FEDERAL SOURCES	\$25,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	97,000
OTHER FINANCING SOURCES	\$97,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$122,000

Act 1 Index (current): 3.3%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$25,364,489**
 Amount of Tax Relief for Homestead Exclusions **\$727,074**
 Total Approx. Tax Revenue: **\$26,091,563**
 Approx. Tax Levy for Tax Rate Calculation: **\$27,011,519**

York

Total

2019-20 Data

a. Assessed Value **\$1,484,731,287**
 b. Real Estate Mills **17.4716**

\$1,484,731,287

I. 2020-21 Data

c. 2018 STEB Market Value **\$1,579,223,707**
 d. Assessed Value **\$1,496,640,615**

\$1,579,223,707
\$1,496,640,615

e. Assessed Value of New Constr/ Renov **\$0**

\$0

2019-20 Calculations

f. 2019-20 Tax Levy **\$25,940,631**

\$25,940,631

(a * b)

2020-21 Calculations

g. Percent of Total Market Value **100.000000%**

100.000000%

h. Rebalanced 2019-20 Tax Levy **\$25,940,631**

\$25,940,631

(f Total * g)

i. Base Mills Subject to Index **17.4716**

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage **96.500000%**

96.500000%

k. Tax Levy Needed **\$27,011,519**

\$27,011,519

(Approx. Tax Levy * g)

l. 2020-21 Real Estate Tax Rate **18.0481**

(k / d * 1000)

m. Tax Levy Generated by Mills **\$27,011,519**

\$27,011,519

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions **\$26,284,445**

\$26,284,445

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills **\$25,364,489**

\$25,364,489

(n * Est. Pct. Collection)

Act 1 Index (current): 3.3%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$25,364,489**
 Amount of Tax Relief for Homestead Exclusions \$727,074
 Total Approx. Tax Revenue: **\$26,091,563**
 Approx. Tax Levy for Tax Rate Calculation: **\$27,011,519**

Total

York

Index Maximums

p. Maximum Mills Based On Index 18.0481
 (1 * (1 + Index))
 q. Mills In Excess of Index 0.0000
 (if (l > p), (l - p))
 r. Maximum Tax Levy Based On Index \$27,011,519
 (p / 1000 * d) \$27,011,519
 IV. s. Millage Rate within Index? Yes
 (if l > p Then No)
 l. Tax Levy In Excess of Index \$0
 (if (m > r), (m - r)) \$0
 u. Tax Revenue In Excess of Index \$0
 (1 * Est. Pct. Collection) \$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$7,233.00
 Number of Homestead/Farmstead Properties 5681
 Median Assessed Value of Homestead Properties 5681
 \$158,990

Act 1 Index (current): 3.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$25,364,489
Amount of Tax Relief for Homestead Exclusions	\$727,074
Total Approx. Tax Revenue:	\$26,091,563
Approx. Tax Levy for Tax Rate Calculation:	\$27,011,519
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions		Lowering RE Tax Rate	
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$727,074	\$0	\$727,074
Amount of Tax Relief from State/Local Sources	\$0	\$0	\$727,074

CODE

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
York	1,496,640,615	18.0481	27,011,519	27,011,519	26,284,445	96.500000%	25,364,489
Totals:	1,496,640,615		27,011,519	27,011,519	26,284,445	96.500000%	25,364,489

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00		67,300	67,300
6140 Current Act 511 Taxes - Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	67,300	67,300
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			67,300	67,300
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	0.750%	0.000%	5,000,000	5,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	11,700	11,700
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			5,461,700	5,461,700
Total Act 511, Current Taxes			6,461,700	5,529,000

ACT 511 TAX LIMIT
 115674603 X
 Market Value
 12 Mills
 18,950,684 (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> York									
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	17.4716	18.0481	3.30%	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	0.750%	0.750%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,734,359
1200 Special Programs - Elementary / Secondary	6,935,428
1300 Vocational Education	848,903
1400 Other Instructional Programs - Elementary / Secondary	241,025
Total Instruction	\$28,759,715
2000 Support Services	
2100 Support Services - Students	2,220,175
2200 Support Services - Instructional Staff	1,337,567
2300 Support Services - Administration	3,498,197
2400 Support Services - Pupil Health	720,123
2500 Support Services - Business	597,807
2600 Operation and Maintenance of Plant Services	3,856,291
2700 Student Transportation Services	2,097,291
2800 Support Services - Central	1,364,403
2900 Other Support Services	30,000
Total Support Services	\$15,721,864
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,584,273
3300 Community Services	2,150
Total Operation of Non-Instructional Services	\$1,586,423
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,423,639
5200 Interfund Transfers - Out	29,000
Total Other Expenditures and Financing Uses	\$4,452,639
Total Estimated Expenditures and Other Financing Uses	\$50,520,631

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	11,139,134
200 Personnel Services - Employee Benefits	7,344,728
300 Purchased Professional and Technical Services	370,192
400 Purchased Property Services	187,750
500 Other Purchased Services	916,810
600 Supplies	707,378
700 Property	33,187
800 Other Objects	35,180
Total Regular Programs - Elementary / Secondary	\$20,734,359

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,567,634
200 Personnel Services - Employee Benefits	1,595,125
300 Purchased Professional and Technical Services	2,328,305
400 Purchased Property Services	6,750
500 Other Purchased Services	324,750
600 Supplies	77,363
700 Property	32,700
800 Other Objects	2,800
Total Special Programs - Elementary / Secondary	\$6,935,428

1300 Vocational Education

100 Personnel Services - Salaries	172,346
200 Personnel Services - Employee Benefits	121,538
400 Purchased Property Services	1,800
500 Other Purchased Services	537,119
600 Supplies	8,000
700 Property	4,800
800 Other Objects	3,700
Total Vocational Education	\$848,993

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	105,472
200 Personnel Services - Employee Benefits	68,767
300 Purchased Professional and Technical Services	65,086
500 Other Purchased Services	1,600
600 Supplies	100
Total Other Instructional Programs - Elementary / Secondary	\$241,025

Total Instruction

\$28,759,715

2000 Support Services

2100 Support Services - Students	
100 Personnel Services - Salaries	1,190,235
200 Personnel Services - Employee Benefits	910,215
300 Purchased Professional and Technical Services	8,700
500 Other Purchased Services	9,200

<u>Description</u>	<u>Amount</u>
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600 Supplies	96,475
800 Other Objects	5,350
Total Support Services - Students	\$2,220,175

2200 Support Services - Instructional Staff	
--	--

100 Personnel Services - Salaries	529,099
200 Personnel Services - Employee Benefits	591,524
300 Purchased Professional and Technical Services	90,874
400 Purchased Property Services	8,000
500 Other Purchased Services	73,900
600 Supplies	37,150
700 Property	5,500
800 Other Objects	1,520
Total Support Services - Instructional Staff	\$1,337,567

2300 Support Services - Administration	
---	--

100 Personnel Services - Salaries	1,847,053
200 Personnel Services - Employee Benefits	1,167,289
300 Purchased Professional and Technical Services	222,260
400 Purchased Property Services	7,000
500 Other Purchased Services	183,930
600 Supplies	30,925
700 Property	6,300
800 Other Objects	33,500
Total Support Services - Administration	\$3,499,197

2400 Support Services - Pupil Health	
---	--

100 Personnel Services - Salaries	394,867
200 Personnel Services - Employee Benefits	276,016
300 Purchased Professional and Technical Services	33,000
600 Supplies	10,945
700 Property	4,200
800 Other Objects	1,095
Total Support Services - Pupil Health	\$720,123

2500 Support Services - Business	
---	--

100 Personnel Services - Salaries	302,293
200 Personnel Services - Employee Benefits	233,314
300 Purchased Professional and Technical Services	10,200
400 Purchased Property Services	1,500
500 Other Purchased Services	10,500
600 Supplies	32,600
800 Other Objects	7,400
Total Support Services - Business	\$597,807

2600 Operation and Maintenance of Plant Services	
---	--

100 Personnel Services - Salaries	1,190,983
200 Personnel Services - Employee Benefits	975,857
300 Purchased Professional and Technical Services	161,186
400 Purchased Property Services	537,400

Description	Amount
500 Other Purchased Services	40,755
600 Supplies	928,550
700 Property	18,900
800 Other Objects	2,650
Total Operation and Maintenance of Plant Services	\$3,856,291
2700 Student Transportation Services	
100 Personnel Services - Salaries	51,000
200 Personnel Services - Employee Benefits	40,291
500 Other Purchased Services	1,996,000
600 Supplies	5,000
700 Property	5,000
Total Student Transportation Services	\$2,097,291
2800 Support Services - Central	
100 Personnel Services - Salaries	151,629
200 Personnel Services - Employee Benefits	123,646
300 Purchased Professional and Technical Services	556,503
400 Purchased Property Services	2,000
500 Other Purchased Services	400
600 Supplies	45,584
700 Property	484,141
800 Other Objects	500
Total Support Services - Central	\$1,364,403
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$15,721,854
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	629,306
200 Personnel Services - Employee Benefits	233,784
300 Purchased Professional and Technical Services	243,633
400 Purchased Property Services	41,050
500 Other Purchased Services	116,685
600 Supplies	280,760
700 Property	3,200
800 Other Objects	35,855
Total Student Activities	\$1,584,273
3300 Community Services	
600 Supplies	2,150
Total Community Services	\$2,150
Total Operation of Non-Instructional Services	\$1,586,423
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

Description	Amount
800 Other Objects	1,042,639
900 Other Uses of Funds	3,381,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,423,639
5200 Interfund Transfers - Out	29,000
900 Other Uses of Funds	\$29,000
Total Interfund Transfers - Out	\$29,000
Total Other Expenditures and Financing Uses	\$4,452,639
TOTAL EXPENDITURES	\$50,520,631

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	3,800,000	3,700,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	600,000	400,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	85,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	233,000	220,000
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,878,000	\$4,530,000

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	720,000	240,000
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

\$720,000

\$240,000

TOTAL CASH AND INVESTMENTS

\$5,598,000

\$4,770,000

Long-Term Indebtedness

General Fund

06/30/2020 Estimate

06/30/2021 Projection

0510 Bonds Payable	31,005,000	30,650,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	276,117	239,000
0540 Accumulated Compensated Absences	837,500	785,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,400,000	3,500,000
0599 Other Noncurrent Liabilities	70,231,264	71,000,000
Total General Fund	\$105,749,881	\$105,174,000

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
- 0560 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

0560 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

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

06/30/2020 Estimate

06/30/2021 Projection

\$105,749,881

\$106,174,000

Short-Term Payables

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	4,100,000	4,100,000
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	200,000	175,000
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 Short-Term Payables	\$4,300,000	\$4,275,000

TOTAL INDEBTEDNESS

\$110,049,881 **\$110,449,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	255,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	382,000
0850 Unassigned Fund Balance	3,057,518
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,689,518

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$3,944,518