

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Curtis O Richards

(717)270-6712

Extn :

Contact Person

Telephone

Extension

crichards@lebanon.k12.pa.us

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$361,633.00 Approved Referendum Exception Amt: \$0.00	Mandated costs such as cyber charter and special education are projected to exceed a cost of living increase, requiring millage in excess of the index, hopefully state and federal revenues will increase to keep pace. District will apply for exceptions.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The operational systems at the Middle School are beyond their useful life. The budgetary reserve is available to address emergency replacement or repair of these systems. Capacity issues may also require additional funding.
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.	Represents approximately 5.3% of the total expenditures budgeted to provide adequate cash flow and to meet shortfalls in state and federal estimated revenues.
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 assignment is for long-term capital improvements focused on the Middle School and other projects to address the capacity constraints in elementary buildings. State funding to share in the cost of construction is urgently needed.

<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	
0840 Assigned Fund Balance	21,000,000
0850 Unassigned Fund Balance	6,367,973
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$27,367,973</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,759,516
7000 Revenue from State Sources	49,277,837
8000 Revenue from Federal Sources	6,625,797
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$79,663,150</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$107,031,123</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,562,735
6112 Interim Real Estate Taxes	18,300
6113 Public Utility Realty Taxes	19,175
6114 Payments in Lieu of Current Taxes - State / Local	89,924
6120 Current Per Capita Taxes, Section 679	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	89,000
6150 Current Act 511 Taxes - Proportional Assessments	2,294,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	916,400
6500 Earnings on Investments	45,600
6700 Revenues from LEA Activities	31,350
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,285,432
6910 Rentals	46,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	37,600
6960 Services Provided Other Local Governmental Units / LEAs	272,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$23,759,516
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	30,397,937
7112 Basic Education Funding-Social Security	1,803,540
7160 Tuition for Orphans Subsidy	23,500
7240 Driver Education - Student	150
7250 Migratory Children	2,690
7271 Special Education funds for School-Aged Pupils	3,452,323
7311 Pupil Transportation Subsidy	666,140
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,020
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,668,705
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,015
7340 State Property Tax Reduction Allocation	1,770,606
7505 Ready to Learn Block Grant	1,130,791
7820 State Share of Retirement Contributions	8,245,420
REVENUE FROM STATE SOURCES	\$49,277,837
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,565,357

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	277,270
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	374,240
8517 NCLB, Title IV - 21st Century Schools	623,667
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	742,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	790,440
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	443,583
8742 Governor's Emergency Education Relief Fund (GEER)	301,215
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	468,025
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	\$6,625,797
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,663,150

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,562,735
Amount of Tax Relief for Homestead Exclusions	<u>\$1,770,606</u>
Total Approx. Tax Revenue:	\$19,333,341
Approx. Tax Levy for Tax Rate Calculation:	\$20,655,267

	Lebanon	Total
2020-21 Data		
a. Assessed Value	\$906,201,000	\$906,201,000
b. Real Estate Mills	21.2900	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$777,773,176	\$777,773,176
d. Assessed Value	\$908,323,100	\$908,323,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$19,293,019	\$19,293,019
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$19,293,019	\$19,293,019
(f Total * g)		
i. Base Mills Subject to Index	21.2900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$20,655,267	\$20,655,267
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	22.7400	
(k / d * 1000)		
iii. m. Tax Levy Generated by Mills	\$20,655,267	\$20,655,267
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,884,661
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,562,735
(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): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,562,735
Amount of Tax Relief for Homestead Exclusions	<u>\$1,770,606</u>
Total Approx. Tax Revenue:	\$19,333,341
Approx. Tax Levy for Tax Rate Calculation:	\$20,655,267

	Lebanon	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.3119	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4281	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,266,414	\$20,266,414
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$388,853	\$388,853
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$361,633	\$361,633

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,562,735

Amount of Tax Relief for Homestead Exclusions \$1,770,606

Total Approx. Tax Revenue: \$19,333,341

Approx. Tax Levy for Tax Rate Calculation: \$20,655,267

Lebanon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,770,606	Lowering RE Tax Rate	\$0	\$1,770,606
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,770,606

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	908,323,100	22.7400	20,655,267			93.00000%	
Totals:	908,323,100		20,655,267	- 1,770,606 =	18,884,661 X	93.00000%	= 17,562,735

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		22,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	22,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	22,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	45,000
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			89,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,074,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			2,294,000
Total Act 511, Current Taxes			2,383,000
Act 511 Tax Limit →		777,773,176 X	12
		Market Value	Mills
			9,333,278
			(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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Lebanon	21.2900	22.7400	6.82%	No	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,898,168
1200 Special Programs - Elementary / Secondary	13,383,322
1300 Vocational Education	1,306,710
1400 Other Instructional Programs - Elementary / Secondary	912,217
1500 Nonpublic School Programs	7,187
1800 Pre-Kindergarten	1,883,937
Total Instruction	\$48,391,541
2000 Support Services	
2100 Support Services - Students	2,967,618
2200 Support Services - Instructional Staff	3,945,060
2300 Support Services - Administration	4,548,550
2400 Support Services - Pupil Health	790,500
2500 Support Services - Business	1,284,930
2600 Operation and Maintenance of Plant Services	6,839,190
2700 Student Transportation Services	1,856,090
2800 Support Services - Central	1,015,940
2900 Other Support Services	11,000
Total Support Services	\$23,258,878
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,618,320
3300 Community Services	3,323
Total Operation of Non-Instructional Services	\$1,621,643
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,742,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,742,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,649,240
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	2,000,000
Total Other Expenditures and Financing Uses	\$7,654,240
Total Estimated Expenditures and Other Financing Uses	\$82,668,302

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,557,000
200 Personnel Services - Employee Benefits	10,562,200
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	125,000
500 Other Purchased Services	1,200,000
600 Supplies	1,381,268
800 Other Objects	12,700
Total Regular Programs - Elementary / Secondary	\$30,898,168
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,879,000
200 Personnel Services - Employee Benefits	2,357,390
300 Purchased Professional and Technical Services	4,933,932
500 Other Purchased Services	2,200,000
600 Supplies	12,500
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$13,383,322
1300 Vocational Education	
400 Purchased Property Services	101,710
500 Other Purchased Services	1,205,000
Total Vocational Education	\$1,306,710
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	151,940
300 Purchased Professional and Technical Services	65,020
400 Purchased Property Services	300
500 Other Purchased Services	90,000
600 Supplies	354,957
Total Other Instructional Programs - Elementary / Secondary	\$912,217
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	7,187
Total Nonpublic School Programs	\$7,187
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	1,163,000
200 Personnel Services - Employee Benefits	706,800
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	6,137
500 Other Purchased Services	1,000
600 Supplies	4,000
Total Pre-Kindergarten	\$1,883,937
Total Instruction	\$48,391,541
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	1,761,000
200 Personnel Services - Employee Benefits	1,070,230
300 Purchased Professional and Technical Services	92,100
400 Purchased Property Services	4,000
500 Other Purchased Services	13,488
600 Supplies	25,000
800 Other Objects	1,800
Total Support Services - Students	\$2,967,618
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,404,000
200 Personnel Services - Employee Benefits	1,303,260
300 Purchased Professional and Technical Services	530,000
400 Purchased Property Services	25,000
500 Other Purchased Services	52,500
600 Supplies	610,000
800 Other Objects	20,300
Total Support Services - Instructional Staff	\$3,945,060
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,632,000
200 Personnel Services - Employee Benefits	1,599,550
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	5,000
500 Other Purchased Services	20,000
600 Supplies	70,000
800 Other Objects	22,000
Total Support Services - Administration	\$4,548,550
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	478,000
200 Personnel Services - Employee Benefits	290,500
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	2,000
500 Other Purchased Services	4,000
600 Supplies	12,000
Total Support Services - Pupil Health	\$790,500
2500 Support Services - Business	
100 Personnel Services - Salaries	598,000
200 Personnel Services - Employee Benefits	363,430
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	140,000
500 Other Purchased Services	60,000
600 Supplies	90,000
800 Other Objects	3,500
Total Support Services - Business	\$1,284,930
2600 Operation and Maintenance of Plant Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,661,000
200 Personnel Services - Employee Benefits	1,617,190
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	1,560,000
500 Other Purchased Services	320,000
600 Supplies	500,000
700 Property	115,000
800 Other Objects	6,000
Total Operation and Maintenance of Plant Services	\$6,839,190
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	1,801,090
Total Student Transportation Services	\$1,856,090
2800 Support Services - Central	
100 Personnel Services - Salaries	588,000
200 Personnel Services - Employee Benefits	357,340
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	8,000
600 Supplies	4,100
800 Other Objects	3,500
Total Support Services - Central	\$1,015,940
2900 Other Support Services	
500 Other Purchased Services	11,000
Total Other Support Services	\$11,000
Total Support Services	\$23,258,878
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	764,000
200 Personnel Services - Employee Benefits	464,320
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	35,000
500 Other Purchased Services	100,000
600 Supplies	160,000
800 Other Objects	25,000
Total Student Activities	\$1,618,320
3300 Community Services	
300 Purchased Professional and Technical Services	73
600 Supplies	3,250
Total Community Services	\$3,323
Total Operation of Non-Instructional Services	\$1,621,643
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	1,742,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$1,742,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,742,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,074,240
900 Other Uses of Funds	3,575,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,649,240
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,000
Total Interfund Transfers - Out	\$5,000
5900 Budgetary Reserve	
800 Other Objects	2,000,000
Total Budgetary Reserve	\$2,000,000
Total Other Expenditures and Financing Uses	\$7,654,240
TOTAL EXPENDITURES	\$82,668,302

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund	150,000	150,000
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	4,000,000	4,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,300,000	1,300,000
Private Purpose Trust Fund	300,000	300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,900,000	\$6,900,000

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	21,000,000	20,000,000
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	50,000	55,000
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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

\$21,050,000

\$20,055,000

TOTAL CASH AND INVESTMENTS

\$27,950,000

\$26,955,000

Long-Term Indebtedness

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	33,563,000	29,988,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	39,374	
0540 Accumulated Compensated Absences	1,654,067	1,654,067
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,312,750	8,312,750
0599 Other Noncurrent Liabilities	103,586,451	103,586,451
Total General Fund	\$147,155,642	\$143,541,268
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

06/30/2021 Estimate

06/30/2022 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

15,000,000

15,000,000

Total Debt Service Fund

\$15,000,000

\$15,000,000

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

10,764

10,764

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

99,524

99,524

0599 Other Noncurrent Liabilities

1,300,549

1,300,549

Total Food Service / Cafeteria Operations Fund

\$1,410,837

\$1,410,837

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

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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

\$163,566,479

\$159,952,105

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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

\$163,566,479

\$159,952,105

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	20,000,000
0850 Unassigned Fund Balance	4,362,821
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,362,821
5900 Budgetary Reserve	2,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,362,821