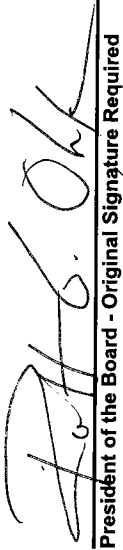


# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

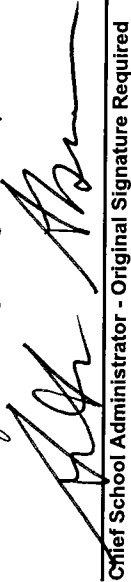
Date of Adoption of the General Fund Budget: 06/15/2020

  
President of the Board - Original Signature Required

6-15-2020  
Date

  
Secretary of the Board - Original Signature Required

6-15-2020  
Date

  
Chief School Administrator - Original Signature Required

6-15-2020  
Date

Curtis O Richards

(717)270-6712 Extn :

Contact Person

Telephone

Extension

crichards@lebanon.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lebanon SD	COUNTY : Lebanon	AUN : 113384603
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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

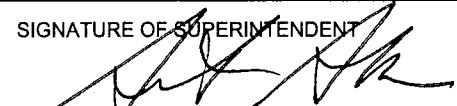
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$82452267
Ending Unassigned Fund Balance	\$3984097
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.8%

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 6-15-2020
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DUE DATE: AUGUST 15, 2020

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

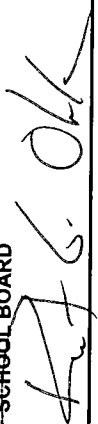
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Lebanon SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113384603
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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.

<b>SIGNATURE-OF-SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-15-2020
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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>
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 or other capacity issues for the District.
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 4.8% 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 impact in elementary buildings. Need for State funding to share in the cost of construction is urgently needed.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	32,608
0840 Assigned Fund Balance	14,000,000
0850 Unassigned Fund Balance	7,634,124
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$21,666,732</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	22,365,573
7000 Revenue from State Sources	49,053,271
8000 Revenue from Federal Sources	7,350,788
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$78,769,632</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$100,436,364</u></b>

**Amount**

<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	16,295,844
6112	Interim Real Estate Taxes	16,400
6113	Public Utility Realty Taxes	19,870
6114	Payments in Lieu of Current Taxes - State / Local	176,000
6120	Current Per Capita Taxes, Section 679	21,000
6140	Current Act 511 Taxes - Flat Rate Assessments	88,300
6150	Current Act 511 Taxes - Proportional Assessments	2,020,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	836,200
6500	Earnings on Investments	113,000
6700	Revenues from LEA Activities	36,750
6800	Revenues from Intermediary Sources / Pass-Through Funds	2,334,209
6910	Rentals	60,000
6920	Contributions and Donations from Private Sources	6,000
6940	Tuition from Patrons	10,000
6960	Services Provided Other Local Governmental Units / LEAs	272,000
6990	Refunds and Other Miscellaneous Revenue	60,000
		<b>\$22,365,573</b>
<b>REVENUE FROM LOCAL SOURCES</b>		
<b>REVENUE FROM STATE SOURCES</b>		
7111	Basic Education Funding-Formula	30,397,937
7112	Basic Education Funding-Social Security	1,758,670
7160	Tuition for Orphans Subsidy	23,500
7240	Driver Education - Student	700
7250	Migratory Children	2,700
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	21,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,662,380
7330	Health Services (Medical, Dental, Nurse, Act 25)	101,200
7340	State Property Tax Reduction Allocation	1,767,910
7505	Ready to Learn Block Grant	1,130,791
7820	State Share of Retirement Contributions	8,068,020
		<b>\$49,053,271</b>
<b>REVENUE FROM STATE SOURCES</b>		
<b>REVENUE FROM FEDERAL SOURCES</b>		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,685,643

**Amount**

**REVENUE FROM FEDERAL SOURCES**

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	292,015
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	206,324
8517 NCLB, Title IV - 21st Century Schools	633,651
8732 ARRA - Qualified School Construction Bonds (QSCB)	790,440
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,180,077
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	512,638
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000

**REVENUE FROM FEDERAL SOURCES** **\$7,350,788**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **78,769,632**

Act 1 Index (current): 4.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$16,295,844  
 Amount of Tax Relief for Homestead Exclusions \$1,770,606  
 Total Approx. Tax Revenue: \$18,066,450  
 Approx. Tax Levy for Tax Rate Calculation: \$19,293,019

**2019-20 Data**

	Rate	Total
a. Assessed Value	\$900,018,000	\$900,018,000
b. Real Estate Mills	21.2900	
<b>i. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$777,998,207	\$777,998,207
d. Assessed Value	\$906,201,000	\$906,201,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$19,161,383	\$19,161,383
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2019-20 Tax Levy	\$19,161,383	\$19,161,383
(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	93.000000%	93.000000%
k. Tax Levy Needed	\$19,293,019	\$19,293,019
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>21.2900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,293,019	\$19,293,019
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$17,522,413	\$17,522,413
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$16,295,844	\$16,295,844
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$16,295,844  
 Amount of Tax Relief for Homestead Exclusions \$1,770,606  
 Total Approx. Tax Revenue: \$18,066,450  
 Approx. Tax Levy for Tax Rate Calculation: \$19,293,019

Lebanon

Total

**Index Maximums**

p. Maximum Mills Based On Index (i \* (1 + Index)) 22.1841  
 q. Mills In Excess of Index (if (l > p), (l - p)) 0.0000  
 r. Maximum Tax Levy Based On Index (p / 1000 \* d) \$20,103,254  
 s. Millage Rate within Index? (if l > p Then No) Yes  
 t. Tax Levy In Excess of Index (if (m > r), (m - r)) \$0  
 u. Tax Revenue In Excess of Index (t \* Est. Pct. Collection) \$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead \$21,427.00  
 Number of Homestead/Farmstead Properties 3884  
 Median Assessed Value of Homestead Properties \$86,350

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$16,295,844  
 Amount of Tax Relief for Homestead Exclusions \$1,770,606  
 Total Approx. Tax Revenue: \$18,066,450  
 Approx. Tax Levy for Tax Rate Calculation: \$19,293,019

Rate

\$16,295,844  
\$1,770,606  
 \$18,066,450  
 \$19,293,019  
 Lebanon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,767,910	Lowering RE Tax Rate	\$0	\$1,767,910
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,696			\$2,696
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,770,606</b>

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
6111	Current Real Estate Taxes			19,293,019			93.000000%	
	Lebanon	906,201,000	21.2900	19,293,019	1,770,606	17,522,413	93.000000%	16,295,844
<b>Totals:</b>		<b>906,201,000</b>		<b>19,293,019</b>	<b>1,770,606</b>	<b>17,522,413</b>	<b>93.000000%</b>	<b>16,295,844</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			21,000
6140				21,000
6141	\$5.00	\$0.00	21,000	21,000
6142	\$5.00	\$0.00	21,000	21,000
6143	\$5.00	\$0.00	46,300	46,300
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>88,300</b>	<b>88,300</b>
6150				
6151	0.500%	0.000%	1,800,000	1,800,000
6152	0.000%	0.000%	0	0
6153	0.500%	0.000%	220,000	220,000
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,020,000</b>	<b>2,020,000</b>
<b>Total Act 511, Current Taxes</b>			<b>12</b>	<b>9,335,978</b>
			<b>Market Value</b>	<b>(511 Limit)</b>

Act 511 Tax Limit → 777,998,207 X  
 Market Value

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	21.2900	21.2900	0.00%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	30,196,630
1200 Special Programs - Elementary / Secondary	13,439,239
1300 Vocational Education	1,214,650
1400 Other Instructional Programs - Elementary / Secondary	529,340
1500 Nonpublic School Programs	35,690
1800 Pre-Kindergarten	2,078,778
<b>Total Instruction</b>	<b>\$47,494,327</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,965,638
2200 Support Services - Instructional Staff	3,849,495
2300 Support Services - Administration	4,618,474
2400 Support Services - Pupil Health	842,114
2500 Support Services - Business	1,267,642
2600 Operation and Maintenance of Plant Services	6,462,241
2700 Student Transportation Services	1,855,840
2800 Support Services - Central	982,094
2900 Other Support Services	10,965
<b>Total Support Services</b>	<b>\$22,854,503</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,448,397
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,448,397</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,000,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,000,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,650,040
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	4,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,655,040</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$82,452,267</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	17,026,169
200 Personnel Services - Employee Benefits	10,609,355
300 Purchased Professional and Technical Services	313,135
400 Purchased Property Services	141,740
500 Other Purchased Services	1,050,300
600 Supplies	1,047,531
800 Other Objects	8,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$30,196,630</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,881,942
200 Personnel Services - Employee Benefits	2,213,255
300 Purchased Professional and Technical Services	5,156,842
500 Other Purchased Services	2,142,950
600 Supplies	44,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,439,239</b>
<b>1300 Vocational Education</b>	
400 Purchased Property Services	109,450
500 Other Purchased Services	1,105,200
<b>Total Vocational Education</b>	<b>\$1,214,650</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	248,650
200 Personnel Services - Employee Benefits	104,020
300 Purchased Professional and Technical Services	74,705
400 Purchased Property Services	300
500 Other Purchased Services	81,350
600 Supplies	20,315
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$529,340</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	22,828
600 Supplies	12,862
<b>Total Nonpublic School Programs</b>	<b>\$35,690</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	1,270,959
200 Personnel Services - Employee Benefits	747,374
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	34,145
500 Other Purchased Services	3,200
600 Supplies	9,600
700 Property	10,000
<b>Total Pre-Kindergarten</b>	<b>\$2,078,778</b>
<b>Total Instruction</b>	<b>\$47,494,327</b>

<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,749,599
200 Personnel Services - Employee Benefits	1,100,892
300 Purchased Professional and Technical Services	57,719
400 Purchased Property Services	5,200
500 Other Purchased Services	20,088
600 Supplies	30,394
800 Other Objects	1,746
<b>Total Support Services - Students</b>	<b>\$2,965,638</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,461,764
200 Personnel Services - Employee Benefits	1,309,166
300 Purchased Professional and Technical Services	340,401
400 Purchased Property Services	28,489
500 Other Purchased Services	97,833
600 Supplies	590,037
800 Other Objects	21,805
<b>Total Support Services - Instructional Staff</b>	<b>\$3,849,495</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,548,478
200 Personnel Services - Employee Benefits	1,628,898
300 Purchased Professional and Technical Services	258,800
400 Purchased Property Services	11,353
500 Other Purchased Services	59,850
600 Supplies	86,140
800 Other Objects	24,955
<b>Total Support Services - Administration</b>	<b>\$4,618,474</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	483,220
200 Personnel Services - Employee Benefits	338,894
300 Purchased Professional and Technical Services	4,210
400 Purchased Property Services	2,000
500 Other Purchased Services	4,520
600 Supplies	9,270
<b>Total Support Services - Pupil Health</b>	<b>\$842,114</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	570,737
200 Personnel Services - Employee Benefits	366,555
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	140,000
500 Other Purchased Services	60,600
600 Supplies	90,250
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$1,267,642</b>

Description	Amount
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,560,148
200 Personnel Services - Employee Benefits	1,503,293
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	1,560,600
500 Other Purchased Services	224,450
600 Supplies	458,600
700 Property	115,000
800 Other Objects	6,650
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,462,241</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	1,800,840
<b>Total Student Transportation Services</b>	<b>\$1,855,840</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	570,706
200 Personnel Services - Employee Benefits	331,338
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	12,500
600 Supplies	4,100
800 Other Objects	3,450
<b>Total Support Services - Central</b>	<b>\$982,094</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	10,965
<b>Total Other Support Services</b>	<b>\$10,965</b>
<b>Total Support Services</b>	<b>\$22,854,503</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	750,439
200 Personnel Services - Employee Benefits	323,108
300 Purchased Professional and Technical Services	70,052
400 Purchased Property Services	35,300
500 Other Purchased Services	103,000
600 Supplies	118,223
700 Property	22,000
800 Other Objects	26,275
<b>Total Student Activities</b>	<b>\$1,448,397</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,448,397</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	1,000,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,000,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,000,000</b>



<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,148,040
900 Other Uses of Funds	3,502,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,650,040</b>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,000
<b>Total Interfund Transfers - Out</b>	<b>\$5,000</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,000,000
<b>Total Budgetary Reserve</b>	<b>\$4,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,655,040</b>
<b>TOTAL EXPENDITURES</b>	<b>\$82,452,267</b>

**Cash and Short-Term Investments**

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	3,000,000	2,500,000
Public Purpose (Expendable) Trust Fund	125,000	125,000
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	4,100,000	4,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,100,000	1,200,000
Private Purpose Trust Fund	300,000	300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	140,000
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments**      **\$8,765,000**      **\$8,465,000**

**Long-Term Investments**

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	18,000,000	17,500,000
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	50,000	55,000
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		

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<u>Long-Term Investments</u>		
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$18,050,000</b>	<b>\$17,555,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$26,815,000</b>	<b>\$26,020,000</b>

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable	37,065,000	33,563,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	77,804	39,374
0540 Accumulated Compensated Absences	1,407,208	1,407,208
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,162,305	8,162,305
0599 Other Noncurrent Liabilities	105,296,924	105,296,924
<b>Total General Fund</b>	<b>\$152,009,241</b>	<b>\$148,468,811</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

15,000,000	15,000,000
<b>\$15,000,000</b>	<b>\$15,000,000</b>
8,472	8,472

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**Long-Term Indebtedness**

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**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
	95,106	95,106
	1,322,076	1,322,076
	<b>\$1,425,654</b>	<b>\$1,425,654</b>

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

\$168,434,895

06/30/2021 Projection

\$164,894,465



Short-Term Payables

06/30/2021 Projection

06/30/2020 Estimate

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**

\$168,434,895

\$164,894,465

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,000,000
0840 Assigned Fund Balance	3,984,097
0850 Unassigned Fund Balance	\$17,984,097
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	
<b>5900 Budgetary Reserve</b>	<b>4,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$21,984,097</b>