

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

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

Jaime I Roberts

(724)962-8300

Extn :4103

Contact Person

Telephone

Extension

jroberts@sasdpride.org

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: \$54,358.00 Approved Referendum Exception Amt: \$0.00	The District plans to apply for Referendum Exceptions in needed.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is budgeted to cover unplanned grants and/or unforeseen un-budgeted expenditures.
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.	Estimated Ending Unassigned Fund Balance will be sued to offset future budgets.

<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	421,183	
0850 Unassigned Fund Balance	963,664	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,384,847</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,703,707	
7000 Revenue from State Sources	11,227,225	
8000 Revenue from Federal Sources	420,315	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$18,351,247</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,736,094</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,912,854
6113 Public Utility Realty Taxes	5,485
6114 Payments in Lieu of Current Taxes - State / Local	4,300
6120 Current Per Capita Taxes, Section 679	17,730
6140 Current Act 511 Taxes - Flat Rate Assessments	40,095
6150 Current Act 511 Taxes - Proportional Assessments	842,289
6400 Delinquencies on Taxes Levied / Assessed by the LEA	233,985
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	35,598
6800 Revenues from Intermediary Sources / Pass-Through Funds	178,886
6910 Rentals	12,300
6920 Contributions and Donations from Private Sources	400
6940 Tuition from Patrons	391,785
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	\$6,703,707
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,516,356
7112 Basic Education Funding-Social Security	384,875
7160 Tuition for Orphans Subsidy	21,000
7271 Special Education funds for School-Aged Pupils	814,359
7311 Pupil Transportation Subsidy	352,547
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,530
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	492,827
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,500
7340 State Property Tax Reduction Allocation	451,173
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	239,259
7820 State Share of Retirement Contributions	1,881,799
REVENUE FROM STATE SOURCES	\$11,227,225
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	257,125
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,018
8517 NCLB, Title IV - 21St Century Schools	21,472
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,700
REVENUE FROM FEDERAL SOURCES	\$420,315
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,351,247

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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): 3.9%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$4,912,854	
Amount of Tax Relief for Homestead Exclusions		<u>\$451,173</u>	
Total Approx. Tax Revenue:		\$5,364,027	
Approx. Tax Levy for Tax Rate Calculation:		\$5,665,315	
		Mercer	Total
<hr/>			
2019-20 Data			
a. Assessed Value		\$67,045,150	\$67,045,150
b. Real Estate Mills		80.5000	
I. 2020-21 Data			
c. 2018 STEB Market Value		\$294,763,384	\$294,763,384
d. Assessed Value		\$67,045,150	\$67,045,150
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy		\$5,397,135	\$5,397,135
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy		\$5,397,135	\$5,397,135
(f Total * g)			
i. Base Mills Subject to Index		80.5000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		94.22172%	94.22172%
k. Tax Levy Needed		\$5,665,315	\$5,665,315
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate		84.5000	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$5,665,315	\$5,665,315
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,214,142
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,912,854
(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): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,912,854
Amount of Tax Relief for Homestead Exclusions	<u>\$451,173</u>
Total Approx. Tax Revenue:	\$5,364,027
Approx. Tax Levy for Tax Rate Calculation:	\$5,665,315

Mercer

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	83.6395	
q. Mills In Excess of Index (if (l > p), (l - p))	0.8605	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,607,623	\$5,607,623
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$57,692	\$57,692
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$54,358	\$54,358

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

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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): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,912,854

Amount of Tax Relief for Homestead Exclusions

\$451,173

Total Approx. Tax Revenue:

\$5,364,027

Approx. Tax Levy for Tax Rate Calculation:

\$5,665,315

Mercer

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$451,173	Lowering RE Tax Rate	\$0	\$451,173
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$451,173

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Mercer	67,045,150	84.5000	5,665,315			94.22172%		
Totals:	67,045,150		5,665,315	-	451,173 =	5,214,142 X	94.22172% = 4,912,854	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			17,730	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	17,730	17,730	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	22,365	22,365	
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						40,095	40,095	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	780,814	780,751	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	61,538	61,538	
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						842,352	842,289	
Total Act 511, Current Taxes							882,384	
				Act 511 Tax Limit -->	294,763,384 X	12	3,537,161	
					Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Mercer	80.5000	84.5000	4.97%	No	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,161,798
1200 Special Programs - Elementary / Secondary	2,796,878
1300 Vocational Education	427,693
1400 Other Instructional Programs - Elementary / Secondary	39,848
1500 Nonpublic School Programs	3,285
Total Instruction	\$11,429,502
2000 Support Services	
2100 Support Services - Students	566,239
2200 Support Services - Instructional Staff	488,695
2300 Support Services - Administration	1,167,257
2400 Support Services - Pupil Health	190,675
2500 Support Services - Business	262,849
2600 Operation and Maintenance of Plant Services	1,835,905
2700 Student Transportation Services	490,437
2800 Support Services - Central	251,160
2900 Other Support Services	8,500
Total Support Services	\$5,261,717
3000 Operation of Non-Instructional Services	
3200 Student Activities	519,173
Total Operation of Non-Instructional Services	\$519,173
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	154,358
5200 Interfund Transfers - Out	1,336,045
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,540,403
Total Estimated Expenditures and Other Financing Uses	\$18,750,795

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,455,977
200 Personnel Services - Employee Benefits	2,993,598
300 Purchased Professional and Technical Services	193,367
400 Purchased Property Services	47,093
500 Other Purchased Services	247,176
600 Supplies	220,738
800 Other Objects	3,849
Total Regular Programs - Elementary / Secondary	\$8,161,798
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,115,318
200 Personnel Services - Employee Benefits	912,977
300 Purchased Professional and Technical Services	320,383
400 Purchased Property Services	200
500 Other Purchased Services	425,391
600 Supplies	19,279
800 Other Objects	3,330
Total Special Programs - Elementary / Secondary	\$2,796,878
1300 <u>Vocational Education</u>	
500 Other Purchased Services	427,693
Total Vocational Education	\$427,693
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,342
300 Purchased Professional and Technical Services	11,476
500 Other Purchased Services	14,030
Total Other Instructional Programs - Elementary / Secondary	\$39,848
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,285
Total Nonpublic School Programs	\$3,285
Total Instruction	\$11,429,502
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	321,362
200 Personnel Services - Employee Benefits	229,141
300 Purchased Professional and Technical Services	7,452
600 Supplies	8,284
Total Support Services - Students	\$566,239
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	224,825
200 Personnel Services - Employee Benefits	152,330
300 Purchased Professional and Technical Services	21,878

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,291
500 Other Purchased Services	7,488
600 Supplies	51,483
700 Property	23,000
800 Other Objects	400
Total Support Services - Instructional Staff	\$488,695
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	615,142
200 Personnel Services - Employee Benefits	401,981
300 Purchased Professional and Technical Services	82,508
400 Purchased Property Services	3,132
500 Other Purchased Services	28,305
600 Supplies	27,945
800 Other Objects	8,244
Total Support Services - Administration	\$1,167,257
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	101,545
200 Personnel Services - Employee Benefits	85,009
300 Purchased Professional and Technical Services	3,013
500 Other Purchased Services	309
600 Supplies	799
Total Support Services - Pupil Health	\$190,675
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	134,029
200 Personnel Services - Employee Benefits	99,015
300 Purchased Professional and Technical Services	22,615
400 Purchased Property Services	1,150
500 Other Purchased Services	3,150
600 Supplies	2,590
800 Other Objects	300
Total Support Services - Business	\$262,849
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	633,652
200 Personnel Services - Employee Benefits	477,655
300 Purchased Professional and Technical Services	76,533
400 Purchased Property Services	172,513
500 Other Purchased Services	75,902
600 Supplies	399,650
Total Operation and Maintenance of Plant Services	\$1,835,905
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	490,437
Total Student Transportation Services	\$490,437
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	155,413

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	90,402
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	1,850
600 Supplies	200
800 Other Objects	595
Total Support Services - Central	\$251,160
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,500
Total Other Support Services	\$8,500
Total Support Services	\$5,261,717
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	190,283
200 Personnel Services - Employee Benefits	82,402
300 Purchased Professional and Technical Services	85,197
400 Purchased Property Services	8,100
500 Other Purchased Services	62,943
600 Supplies	64,631
700 Property	12,000
800 Other Objects	13,617
Total Student Activities	\$519,173
Total Operation of Non-Instructional Services	\$519,173
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	49,358
900 Other Uses of Funds	105,000
Total Debt Service / Other Expenditures and Financing Uses	\$154,358
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,336,045
Total Interfund Transfers - Out	\$1,336,045
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,540,403
TOTAL EXPENDITURES	\$18,750,795

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	1,384,847	985,300
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	35,950	66,550
Other Capital Projects Fund	3,993,745	
Debt Service Fund	24,483	24,483
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	35,000	35,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,499,025	\$1,136,333

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,499,025	\$1,136,333

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	11,105,000	10,055,000
0520 Extended-Term Financing Agreements Payable	2,180,000	2,075,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	125,000	125,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,150,000	3,150,000
0599 Other Noncurrent Liabilities	27,600,000	27,600,000
Total General Fund	\$44,160,000	\$43,005,000
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		

<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$44,160,000	\$43,005,000

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	\$44,160,000	\$43,005,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	985,299
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$985,299
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,035,299