

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Tom Marino

President of the Board - Original Signature Required

6.15.20

Date

Brett Lago

Secretary of the Board - Original Signature Required

6/15/2020

Date

Matt Salvo

Chief School Administrator - Original Signature Required

6.15.20

Date

Brett Lago

Contact Person

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Extn :

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn-Trafford SD	COUNTY : Westmoreland	AUN : 107657103
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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

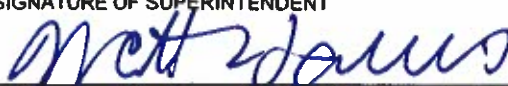
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$58093468
Ending Unassigned Fund Balance	\$3181537
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.5%

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 6.15.20
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DUE DATE: AUGUST 15 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn-Trafford SD	County : Westmoreland	AUN Number : 107657103
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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 0.15.20
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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>
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.	Reserved for extraordinary and unexpected expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for extraordinary and unexpected expenditures.

ITEM

AMOUNTS

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

2,000,000

0850 Unassigned Fund Balance

4,000,000

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

\$6,000,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

30,962,791

7000 Revenue from State Sources

25,648,973

8000 Revenue from Federal Sources

663,241

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$57,275,005

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$63,275,005

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,625,408
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	16,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	125,000
6150 Current Act 511 Taxes - Proportional Assessments	4,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	458,622
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	17,761
REVENUE FROM LOCAL SOURCES	\$30,962,791
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,343,978
7271 Special Education funds for School-Aged Pupils	2,512,595
7311 Pupil Transportation Subsidy	700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,020,935
7505 Ready to Learn Block Grant	580,222
7810 State Share of Social Security and Medicare Taxes	1,021,243
7820 State Share of Retirement Contributions	4,700,000
REVENUE FROM STATE SOURCES	\$25,648,973
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	321,590
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,151
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$663,241
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,275,005

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$25,626,654		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,020,935</u>		
Total Approx. Tax Revenue:	\$26,647,589		
Approx. Tax Levy for Tax Rate Calculation:	\$28,543,411		

	Allegheny	Westmoreland	Total
<hr/>			
2019-20 Data			
a. Assessed Value	\$3,129,999	\$318,558,650	\$321,688,649
b. Real Estate Mills	15.4800	86.2500	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$3,053,957	\$1,792,978,555	\$1,796,032,512
d. Assessed Value	\$3,209,795	\$326,573,533	\$329,783,328
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy	\$48,452	\$27,475,684	\$27,524,136
(a * b)			
2020-21 Calculations			
II. g. Percent of Total Market Value	0.17004%	99.82996%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$46,802	\$27,477,334	\$27,524,136
(f Total * g)			
i. Base Mills Subject to Index	15.4800	86.2551	
(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	100.00000%	93.10000%	93.11173%
k. Tax Levy Needed	\$48,535	\$28,494,876	\$28,543,411
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	15.1200	87.2500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$48,532	\$28,493,541	\$28,542,073
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$27,521,138
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$25,625,408
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$25,626,654

Amount of Tax Relief for Homestead Exclusions

\$1,020,935

Total Approx. Tax Revenue:

\$26,647,589

Approx. Tax Levy for Tax Rate Calculation:

\$28,543,411

Allegheny

Westmoreland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.0063	89.1877	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,377	\$29,126,342	\$29,177,719
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,704.00	\$1,508.00	
Number of Homestead/Farmstead Properties	18	7715	7733
Median Assessed Value of Homestead Properties			\$28,608

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$25,626,654			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,020,935</u>			
Total Approx. Tax Revenue:	\$26,647,589			
Approx. Tax Levy for Tax Rate Calculation:	\$28,543,411			
	Allegheny	Westmoreland		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,020,935	Lowering RE Tax Rate	\$0	\$1,020,935
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,020,935

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>
Allegheny	3,209,795	15.1200	48,532			100.00000%	
Westmoreland	326,573,533	87.2500	28,493,541			93.10000%	
Totals:	329,783,328		28,542,073	- 1,020,935 =	27,521,138 X	93.11173% =	25,625,408

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	75,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	20,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,000
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			145,000
			125,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000
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			4,300,000
Total Act 511, Current Taxes			4,225,000
Act 511 Tax Limit -->		1,796,032,512 X	12
		Market Value	Mills
			21,552,390
			(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>									
	Allegheny	15.4800	15.1200	-2.31%	Yes	3.4%				
	Westmoreland	86.2551	87.2500	1.16%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,051,037
1200 Special Programs - Elementary / Secondary	4,508,999
1300 Vocational Education	525,000
1400 Other Instructional Programs - Elementary / Secondary	60,552
Total Instruction	\$35,145,588
2000 Support Services	
2100 Support Services - Students	1,913,753
2200 Support Services - Instructional Staff	557,009
2300 Support Services - Administration	4,018,383
2400 Support Services - Pupil Health	641,181
2500 Support Services - Business	618,643
2600 Operation and Maintenance of Plant Services	5,478,726
2700 Student Transportation Services	3,632,150
2800 Support Services - Central	1,150,053
2900 Other Support Services	89,275
Total Support Services	\$18,099,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,821,923
3300 Community Services	50,000
Total Operation of Non-Instructional Services	\$1,871,923
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,976,784
Total Other Expenditures and Financing Uses	\$2,976,784
Total Estimated Expenditures and Other Financing Uses	\$58,093,468

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,214,526
200 Personnel Services - Employee Benefits	11,020,321
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	110,000
500 Other Purchased Services	1,033,350
600 Supplies	579,040
800 Other Objects	3,800
Total Regular Programs - Elementary / Secondary	\$30,051,037
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,804,633
200 Personnel Services - Employee Benefits	1,120,866
300 Purchased Professional and Technical Services	250,000
500 Other Purchased Services	1,308,900
600 Supplies	18,550
700 Property	4,050
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$4,508,999
1300 <u>Vocational Education</u>	
500 Other Purchased Services	525,000
Total Vocational Education	\$525,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	16,552
600 Supplies	8,000
Total Other Instructional Programs - Elementary / Secondary	\$60,552
Total Instruction	\$35,145,588
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,198,439
200 Personnel Services - Employee Benefits	651,314
500 Other Purchased Services	6,000
600 Supplies	56,000
800 Other Objects	2,000
Total Support Services - Students	\$1,913,753
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	341,082
200 Personnel Services - Employee Benefits	126,772
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	71,655
800 Other Objects	10,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$557,009
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,180,679
200 Personnel Services - Employee Benefits	1,339,894
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	3,500
500 Other Purchased Services	39,000
600 Supplies	184,760
700 Property	35,000
800 Other Objects	80,550
Total Support Services - Administration	\$4,018,383
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	391,652
200 Personnel Services - Employee Benefits	208,029
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	1,500
600 Supplies	12,000
700 Property	1,500
800 Other Objects	1,000
Total Support Services - Pupil Health	\$641,181
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	306,717
200 Personnel Services - Employee Benefits	205,926
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	10,000
500 Other Purchased Services	13,000
600 Supplies	16,000
700 Property	7,000
800 Other Objects	5,000
Total Support Services - Business	\$618,643
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,236,064
200 Personnel Services - Employee Benefits	1,521,162
400 Purchased Property Services	901,500
500 Other Purchased Services	232,000
600 Supplies	530,000
700 Property	55,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$5,478,726
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,632,150
Total Student Transportation Services	\$3,632,150
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	137,095

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	82,958
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	50,000
500 Other Purchased Services	2,000
600 Supplies	575,000
700 Property	100,000
800 Other Objects	3,000
Total Support Services - Central	\$1,150,053
2900 Other Support Services	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	4,275
500 Other Purchased Services	35,000
Total Other Support Services	\$89,275
Total Support Services	\$18,099,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	933,300
200 Personnel Services - Employee Benefits	418,123
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	229,000
600 Supplies	111,000
700 Property	44,000
800 Other Objects	36,500
Total Student Activities	\$1,821,923
3300 Community Services	
500 Other Purchased Services	15,000
800 Other Objects	35,000
Total Community Services	\$50,000
Total Operation of Non-Instructional Services	\$1,871,923
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	776,784
900 Other Uses of Funds	2,200,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,976,784
Total Other Expenditures and Financing Uses	\$2,976,784
TOTAL EXPENDITURES	\$58,093,468

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,050,000	\$5,050,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$6,050,000	\$5,050,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	34,808,024	31,835,784
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,575,000	1,650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,750,000	10,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$46,133,024	\$43,485,784

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		

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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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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	\$46,133,024	\$43,485,784

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

\$46,133,024

\$43,485,784

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	3,181,537
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,181,537

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,181,537
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