

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/28/2020



President of the Board - Original Signature Required

6/30/2020

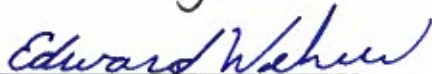
Date



Secretary of the Board - Original Signature Required

June 29, 2020

Date



Chief School Administrator - Original Signature Required

6/30/2020

Date

John A Zenone

Contact Person

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Email Address

<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	260,000	
0820 Restricted Fund Balance	3,000,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,000,000	
0850 Unassigned Fund Balance	2,086,570	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,086,570</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	18,855,128	
7000 Revenue from State Sources	16,146,398	
8000 Revenue from Federal Sources	925,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$35,926,526</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$40,013,096</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,054,483
6112 Interim Real Estate Taxes	945
6113 Public Utility Realty Taxes	12,900
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6115 Payments in Lieu of Current Taxes - Federal	1,100
6140 Current Act 511 Taxes - Flat Rate Assessments	31,500
6150 Current Act 511 Taxes - Proportional Assessments	1,762,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,327,000
6500 Earnings on Investments	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	409,500
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	45,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,855,128</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,458,100
7112 Basic Education Funding-Social Security	1,495,910
7311 Pupil Transportation Subsidy	170,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	968,675
7360 Safe Schools	75,800
7505 Ready to Learn Block Grant	351,240
7509 Supplemental Equipment Grants	673
7810 State Share of Social Security and Medicare Taxes	560,000
7820 State Share of Retirement Contributions	3,000,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,146,398</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	765,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	65,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$925,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,926,526</b>

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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): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$15,055,450

\$968,675

\$16,024,125

\$17,694,537

Allegheny

Total

2019-20 Data

a. Assessed Value

\$705,627,658

\$705,627,658

b. Real Estate Mills

24.2170

I. 2020-21 Data

c. 2018 STEB Market Value

\$663,960,750

\$663,960,750

d. Assessed Value

\$705,480,988

\$705,480,988

e. Assessed Value of New Constr/ Renov

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$17,088,185

\$17,088,185

(a \* b)

2020-21 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

II.

h. Rebalanced 2019-20 Tax Levy

\$17,088,185

\$17,088,185

(f Total \* g)

i. Base Mills Subject to Index

24.2170

(h / a \* 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

90.01300%

90.01300%

k. Tax Levy Needed

\$17,694,537

\$17,694,537

(Approx. Tax Levy \* g)

l. 2020-21 Real Estate Tax Rate

25.0800

(k / d \* 1000)

III.

m. Tax Levy Generated by Mills

\$17,693,463

\$17,693,463

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$16,724,788

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$15,054,483

(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): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$15,055,450

\$968,675

\$16,024,125

\$17,694,537

Allegheny

Total

## Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	25.0888	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,699,671	\$17,699,671
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

## Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,073.00	
Number of Homestead/Farmstead Properties	3835	3835
Median Assessed Value of Homestead Properties		\$70,000

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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): 3.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$15,055,450
Amount of Tax Relief for Homestead Exclusions	<u>\$968,675</u>
Total Approx. Tax Revenue:	\$16,024,125
Approx. Tax Levy for Tax Rate Calculation:	\$17,694,537
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$968,675	Lowering RE Tax Rate	\$0	\$968,675
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$968,675</b>

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	705,480,988	25.0800	17,693,463			90.01300%	
<b>Totals:</b>	<b>705,480,988</b>		<b>17,693,463</b>	<b>968,675 =</b>	<b>16,724,788 X</b>	<b>90.01300% =</b>	<b>15,054,483</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
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	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$1.00	\$0.00	31,500	31,500
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>31,500</b>	<b>31,500</b>
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%	1,427,200	1,427,200
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	305,500	305,500
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	30,000	30,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,762,700</b>	<b>1,762,700</b>
<b>Total Act 511, Current Taxes</b>				<b>1,794,200</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>663,960,750 X</b>	<b>12</b>	<b>7,967,529</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	24.2170	25.0800	3.57%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679					3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$1.00	\$1.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.6%				



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,496,676
1200 Special Programs - Elementary / Secondary	8,381,216
1300 Vocational Education	380,058
1400 Other Instructional Programs - Elementary / Secondary	73,380
<b>Total Instruction</b>	<b>\$27,331,330</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,413,192
2200 Support Services - Instructional Staff	1,042,416
2300 Support Services - Administration	2,298,686
2400 Support Services - Pupil Health	342,133
2500 Support Services - Business	469,870
2600 Operation and Maintenance of Plant Services	3,205,330
2700 Student Transportation Services	988,000
2800 Support Services - Central	216,124
2900 Other Support Services	500,000
<b>Total Support Services</b>	<b>\$10,475,751</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	681,114
3300 Community Services	8,000
3400 Scholarships and Awards	15,160
<b>Total Operation of Non-Instructional Services</b>	<b>\$704,274</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	38,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$38,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	713,138
5200 Interfund Transfers - Out	30,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$743,138</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,292,493</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,128,982
200 Personnel Services - Employee Benefits	5,680,351
400 Purchased Property Services	40,000
500 Other Purchased Services	3,085,100
600 Supplies	480,278
700 Property	75,000
800 Other Objects	6,965
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,496,676</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,992,159
200 Personnel Services - Employee Benefits	1,376,927
300 Purchased Professional and Technical Services	305,080
400 Purchased Property Services	5,000
500 Other Purchased Services	4,630,300
600 Supplies	55,750
700 Property	16,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,381,216</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	380,058
<b>Total Vocational Education</b>	<b>\$380,058</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	47,700
200 Personnel Services - Employee Benefits	20,680
600 Supplies	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$73,380</b>
<b>Total Instruction</b>	<b>\$27,331,330</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	544,938
200 Personnel Services - Employee Benefits	355,659
300 Purchased Professional and Technical Services	473,800
500 Other Purchased Services	11,400
600 Supplies	21,295
700 Property	5,500
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$1,413,192</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	360,429
200 Personnel Services - Employee Benefits	195,277
300 Purchased Professional and Technical Services	101,860
400 Purchased Property Services	47,500
500 Other Purchased Services	6,000

<u>Description</u>	<u>Amount</u>
600 Supplies	106,350
700 Property	225,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,042,416</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,000,430
200 Personnel Services - Employee Benefits	645,096
300 Purchased Professional and Technical Services	511,750
400 Purchased Property Services	12,000
500 Other Purchased Services	54,050
600 Supplies	42,850
700 Property	32,510
<b>Total Support Services - Administration</b>	<b>\$2,298,686</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	150,898
200 Personnel Services - Employee Benefits	101,400
300 Purchased Professional and Technical Services	82,500
600 Supplies	7,335
<b>Total Support Services - Pupil Health</b>	<b>\$342,133</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	256,998
200 Personnel Services - Employee Benefits	180,222
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	6,000
500 Other Purchased Services	7,750
600 Supplies	12,600
700 Property	3,000
800 Other Objects	1,300
<b>Total Support Services - Business</b>	<b>\$469,870</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	774,499
200 Personnel Services - Employee Benefits	526,731
300 Purchased Professional and Technical Services	457,400
400 Purchased Property Services	428,200
500 Other Purchased Services	134,500
600 Supplies	874,000
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,205,330</b>
<b>2700 Student Transportation Services</b>	
400 Purchased Property Services	90,000
500 Other Purchased Services	898,000
<b>Total Student Transportation Services</b>	<b>\$988,000</b>
<b>2800 Support Services - Central</b>	
400 Purchased Property Services	24,474
500 Other Purchased Services	73,100

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<u>Description</u>	<u>Amount</u>
600 Supplies	72,050
700 Property	46,500
<b>Total Support Services - Central</b>	<b>\$216,124</b>
<b>2900 Other Support Services</b>	
200 Personnel Services - Employee Benefits	500,000
<b>Total Other Support Services</b>	<b>\$500,000</b>
<b>Total Support Services</b>	<b>\$10,475,751</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	313,655
200 Personnel Services - Employee Benefits	127,489
300 Purchased Professional and Technical Services	53,500
500 Other Purchased Services	77,500
600 Supplies	97,970
700 Property	5,000
800 Other Objects	6,000
<b>Total Student Activities</b>	<b>\$681,114</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	8,000
<b>Total Community Services</b>	<b>\$8,000</b>
<b>3400 Scholarships and Awards</b>	
800 Other Objects	15,160
<b>Total Scholarships and Awards</b>	<b>\$15,160</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$704,274</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	38,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$38,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$38,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	477,652
900 Other Uses of Funds	235,486
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$713,138</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	30,000
<b>Total Interfund Transfers - Out</b>	<b>\$30,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$743,138</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,292,493</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
General Fund	10,200,000	6,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	120,000	100,000
Capital Reserve Fund - § 690, §1850	2,400,000	
Capital Reserve Fund - § 1431	2,830,000	1,950,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	5,000
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	212,000	205,000
Other Agency Fund	140,000	75,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$15,997,000</b>	<b>\$8,560,000</b>

**Long-Term Investments**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
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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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$15,997,000**

**\$8,560,000**

**Long-Term Indebtedness**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	16,752,195	16,442,760
0520 Extended-Term Financing Agreements Payable	1,393,877	1,244,205
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	687,700	687,700
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,774,185	1,774,185
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$20,607,957</b>	<b>\$20,148,850</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



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**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

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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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$20,607,957**

**\$20,148,850**

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	235,485	489,108
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		
<b>Total Short-Term Payables</b>	<b>\$235,485</b>	<b>\$489,108</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$20,843,442</b>	<b>\$20,637,958</b>

**Account Description**

**Amounts**

0810 Nonspendable Fund Balance	260,000
0820 Restricted Fund Balance	3,000,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	720,603

**Total Ending Fund Balance - Committed, Assigned, and Unassigned**

**\$720,603**

**5900 Budgetary Reserve**

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

**\$3,980,603**