

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2020

President of the Board - Original Signature Required

Date



6-17-2020

Secretary of the Board - Original Signature Required

Date



6-17-20

Chief School Administrator - Original Signature Required

Date



6.17.2020

Bill Fendya

(814)273-1033

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 : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$35813127
Ending Unassigned Fund Balance	\$1568809
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.4%

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 6-22-2020
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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)

School District Name : General McLane SD	County : Erie	AUN Number : 105253903
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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 4-20-20
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency
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.	To minimize future tax increases.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For various Board-approved contingencies.

<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	184,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,834,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,626,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,460,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,443,733
7000 Revenue from State Sources	17,701,106
8000 Revenue from Federal Sources	564,097
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,708,936</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,168,936</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,206,778
6112 Interim Real Estate Taxes	17,665
6113 Public Utility Realty Taxes	13,000
6114 Payments in Lieu of Current Taxes - State / Local	32,215
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,772,810
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	180,000
6700 Revenues from LEA Activities	46,890
6800 Revenues from Intermediary Sources / Pass-Through Funds	394,581
6910 Rentals	60,000
6940 Tuition from Patrons	320,993
6990 Refunds and Other Miscellaneous Revenue	14,801
REVENUE FROM LOCAL SOURCES	\$14,443,733
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,692,618
7112 Basic Education Funding-Social Security	637,970
7271 Special Education funds for School-Aged Pupils	1,549,990
7311 Pupil Transportation Subsidy	827,910
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,056
7340 State Property Tax Reduction Allocation	519,052
7505 Ready to Learn Block Grant	329,440
7820 State Share of Retirement Contributions	3,104,070
REVENUE FROM STATE SOURCES	\$17,701,106
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	324,761
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,336
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	146,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$564,097
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,708,936

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,206,778
Amount of Tax Relief for Homestead Exclusions	<u>\$519,052</u>
Total Approx. Tax Revenue:	\$11,725,830
Approx. Tax Levy for Tax Rate Calculation:	\$12,455,505

Erie

Total

2019-20 Data		
a. Assessed Value	\$959,592,069	\$959,592,069
b. Real Estate Mills	12.9800	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$948,058,586	\$948,058,586
d. Assessed Value	\$959,592,069	\$959,592,069
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$12,455,505	\$12,455,505
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$12,455,505	\$12,455,505
(f Total * g)		
i. Base Mills Subject to Index	12.9800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.88700%	93.88700%
k. Tax Levy Needed	\$12,455,505	\$12,455,505
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	12.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,455,505	\$12,455,505
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,936,453
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,206,778
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,206,778	
Amount of Tax Relief for Homestead Exclusions	<u>\$519,052</u>	
Total Approx. Tax Revenue:	\$11,725,830	
Approx. Tax Levy for Tax Rate Calculation:	\$12,455,505	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.4343	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,891,448	\$12,891,448
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	\$10,257.00	
Number of Homestead/Farmstead Properties	3923	3923
Median Assessed Value of Homestead Properties		\$144,740

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,206,778
Amount of Tax Relief for Homestead Exclusions	<u>\$519,052</u>
Total Approx. Tax Revenue:	\$11,725,830
Approx. Tax Levy for Tax Rate Calculation:	\$12,455,505

	Erie	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$519,052	Lowering RE Tax Rate	\$0	\$519,052
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$519,052

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>
Erie	959,592,069	12.9800	12,455,505			93.88700%	
Totals:	959,592,069		12,455,505	519,052 =	11,936,453 X	93.88700% =	11,206,778

	<u>Rate</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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	34,000
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 34,000 34,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,597,810	1,597,810
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
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 1,772,810 1,772,810

Total Act 511, Current Taxes 1,806,810

Act 511 Tax Limit -->	948,058,586 X	12	11,376,703
	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> Erie	12.9800	12.9800	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,510,569
1200 Special Programs - Elementary / Secondary	4,743,305
1300 Vocational Education	1,281,729
1400 Other Instructional Programs - Elementary / Secondary	466,558
1600 Adult Education Programs	3,000
Total Instruction	\$21,005,161
2000 Support Services	
2100 Support Services - Students	1,273,545
2200 Support Services - Instructional Staff	1,593,272
2300 Support Services - Administration	2,420,289
2400 Support Services - Pupil Health	480,331
2500 Support Services - Business	420,232
2600 Operation and Maintenance of Plant Services	3,047,050
2700 Student Transportation Services	2,520,978
2800 Support Services - Central	3,500
2900 Other Support Services	51,575
Total Support Services	\$11,810,772
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,017,194
Total Operation of Non-Instructional Services	\$1,017,194
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,830,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$1,980,000
Total Estimated Expenditures and Other Financing Uses	\$35,813,127

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,071,453
200 Personnel Services - Employee Benefits	5,662,912
300 Purchased Professional and Technical Services	129,963
400 Purchased Property Services	1,500
500 Other Purchased Services	364,000
600 Supplies	246,996
700 Property	33,495
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$14,510,569
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,077,937
200 Personnel Services - Employee Benefits	1,333,631
300 Purchased Professional and Technical Services	873,309
500 Other Purchased Services	457,800
600 Supplies	628
Total Special Programs - Elementary / Secondary	\$4,743,305
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	502,210
200 Personnel Services - Employee Benefits	371,865
500 Other Purchased Services	379,542
600 Supplies	24,243
700 Property	3,869
Total Vocational Education	\$1,281,729
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	46,510
200 Personnel Services - Employee Benefits	32,153
300 Purchased Professional and Technical Services	266,895
500 Other Purchased Services	121,000
Total Other Instructional Programs - Elementary / Secondary	\$466,558
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
Total Adult Education Programs	\$3,000
Total Instruction	\$21,005,161
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	713,812
200 Personnel Services - Employee Benefits	514,276
500 Other Purchased Services	4,000
600 Supplies	39,957
800 Other Objects	1,500
Total Support Services - Students	\$1,273,545

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	702,444
200 Personnel Services - Employee Benefits	605,888
300 Purchased Professional and Technical Services	10,419
400 Purchased Property Services	50,500
500 Other Purchased Services	16,140
600 Supplies	198,925
700 Property	7,441
800 Other Objects	1,515
Total Support Services - Instructional Staff	\$1,593,272
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,149,684
200 Personnel Services - Employee Benefits	743,545
300 Purchased Professional and Technical Services	378,190
500 Other Purchased Services	43,225
600 Supplies	81,655
800 Other Objects	23,990
Total Support Services - Administration	\$2,420,289
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	256,674
200 Personnel Services - Employee Benefits	208,373
300 Purchased Professional and Technical Services	180
600 Supplies	11,184
700 Property	3,920
Total Support Services - Pupil Health	\$480,331
2500 Support Services - Business	
100 Personnel Services - Salaries	221,753
200 Personnel Services - Employee Benefits	158,252
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	17,240
600 Supplies	19,487
800 Other Objects	1,000
Total Support Services - Business	\$420,232
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,067,202
200 Personnel Services - Employee Benefits	810,727
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	620,706
500 Other Purchased Services	144,958
600 Supplies	314,047
700 Property	2,910
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$3,047,050
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,043,822

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	575,060
300 Purchased Professional and Technical Services	7,795
400 Purchased Property Services	222,444
500 Other Purchased Services	78,230
600 Supplies	277,367
700 Property	316,060
800 Other Objects	200
Total Student Transportation Services	\$2,520,978
2800 Support Services - Central	
500 Other Purchased Services	3,500
Total Support Services - Central	\$3,500
2900 Other Support Services	
500 Other Purchased Services	51,575
Total Other Support Services	\$51,575
Total Support Services	\$11,810,772
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	500,759
200 Personnel Services - Employee Benefits	241,662
300 Purchased Professional and Technical Services	49,529
400 Purchased Property Services	10,600
500 Other Purchased Services	160,764
600 Supplies	9,750
700 Property	43,130
800 Other Objects	1,000
Total Student Activities	\$1,017,194
Total Operation of Non-Instructional Services	\$1,017,194
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,830,000
Total Interfund Transfers - Out	\$1,830,000
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$1,980,000
TOTAL EXPENDITURES	\$35,813,127

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	15,800,000	14,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,225,000	6,735,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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	325,000	330,000
Permanent Fund		

Total Cash and Short-Term Investments	\$21,360,000	\$21,875,000
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,600,000	2,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	558,500	506,500
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	400,000	400,000

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,558,500	\$3,506,500
TOTAL CASH AND INVESTMENTS	\$24,918,500	\$25,381,500

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General 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 General Fund

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

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

Long-Term Indebtedness

06/30/2020 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

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		

Short-Term Payables

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		
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	\$5,000,000	\$5,000,000
TOTAL INDEBTEDNESS	\$5,000,000	\$5,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	184,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,787,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,568,809
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,355,809
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,689,809