

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

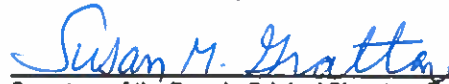
Date of Adoption of the General Fund Budget: 06/25/2020



President of the Board - Original Signature Required

6-25-2020

Date



Secretary of the Board - Original Signature Required

6-25-2020

Date



Chief School Administrator - Original Signature Required

6-25-2020

Date

Kimberly J Puskarich

Contact Person

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Telephone

Extension

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Email Address

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Sto-Rox SD	County : Allegheny	AUN Number : 103028853
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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 5-21-20
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	The district has a negative / deficit beginning fund balance that exceeds \$6 million
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.	The district has a negative / deficit fund balance that exceeds \$6 million

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Sto-Rox SD	COUNTY: Allegheny	AUN : 103028853
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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	\$31126695
Ending Unassigned Fund Balance	\$-3230987
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-10.4%

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 6/25/2020
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DUE DATE: AUGUST 15, 2020

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	The district has a negative / deficit beginning fund balance that exceeds \$6 million
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.	The district has a negative / deficit fund balance that exceeds \$6 million

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

0850 Unassigned Fund Balance

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

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

8,356,996

7000 Revenue from State Sources

17,051,407

8000 Revenue from Federal Sources

2,487,305

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$27,895,708

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

\$27,895,708

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,200,683
6113 Public Utility Realty Taxes	7,348
6114 Payments in Lieu of Current Taxes - State / Local	22,105
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	892,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	747,860
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	17,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	290,000
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	102,000

REVENUE FROM LOCAL SOURCES \$8,356,996**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,106,623
7112 Basic Education Funding-Social Security	444,358
7271 Special Education funds for School-Aged Pupils	1,347,963
7311 Pupil Transportation Subsidy	555,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	255,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	704,466
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,245
7340 State Property Tax Reduction Allocation	852,518
7505 Ready to Learn Block Grant	392,443
7521 Continuity of Education and Equity Grants	239,386
7820 State Share of Retirement Contributions	2,131,405

REVENUE FROM STATE SOURCES \$17,051,407**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,126,482
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,167
8517 NCLB, Title IV - 21st Century Schools	86,352
8519 NCLB, Title VI - Flexibility and Accountability	169,107
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	935,197

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
REVENUE FROM FEDERAL SOURCES	\$2,487,305
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,895,708

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,200,683

Amount of Tax Relief for Homestead Exclusions \$852,518

Total Approx. Tax Revenue: \$7,053,201

Approx. Tax Levy for Tax Rate Calculation: \$8,147,439

Allegheny

Total

2019-20 Data		
a. Assessed Value	\$330,462,005	\$330,462,005
b. Real Estate Mills	24.0900	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$307,304,668	\$307,304,668
d. Assessed Value	\$338,208,355	\$338,208,355
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$7,960,830	\$7,960,830
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$7,960,830	\$7,960,830
(f Total * g)		
i. Base Mills Subject to Index	24.0900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$8,147,439	\$8,147,439
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	24.0900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,147,439	\$8,147,439
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,294,921
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,200,683
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,200,683
 Amount of Tax Relief for Homestead Exclusions \$852,518
 Total Approx. Tax Revenue: \$7,053,201
 Approx. Tax Levy for Tax Rate Calculation: \$8,147,439

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	25.0536	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,473,337	\$8,473,337
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	\$15,876.71	
Number of Homestead/Farmstead Properties	2229	2229
Median Assessed Value of Homestead Properties		\$49,550

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,200,683
Amount of Tax Relief for Homestead Exclusions	<u>\$852,518</u>
Total Approx. Tax Revenue:	\$7,053,201
Approx. Tax Levy for Tax Rate Calculation:	\$8,147,439
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$852,518	Lowering RE Tax Rate	\$0	\$852,518
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$852,518

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	338,208,355	24.0900	8,147,439			85.00000%	
Totals:	338,208,355		8,147,439	- 852,518 =	7,294,921 X	85.00000%	= 6,200,683

	<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	\$5.00	\$0.00	22,000	22,000
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			22,000	22,000
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%	750,000	750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	72,500	72,500
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	1.0000	0.000	70,000	70,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			892,500	892,500
Total Act 511, Current Taxes				914,500
Act 511 Tax Limit	→	307,304,668 X	12	3,687,656
		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> Allegheny	24.0900	24.0900	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,774,829
1200 Special Programs - Elementary / Secondary	4,780,917
1300 Vocational Education	733,049
1400 Other Instructional Programs - Elementary / Secondary	655,394
1500 Nonpublic School Programs	85,548
Total Instruction	\$20,029,737
2000 Support Services	
2100 Support Services - Students	813,813
2200 Support Services - Instructional Staff	489,917
2300 Support Services - Administration	1,639,780
2400 Support Services - Pupil Health	254,358
2500 Support Services - Business	429,320
2600 Operation and Maintenance of Plant Services	2,195,440
2700 Student Transportation Services	2,734,680
2800 Support Services - Central	312,132
2900 Other Support Services	9,000
Total Support Services	\$8,878,440
3000 Operation of Non-Instructional Services	
3200 Student Activities	365,209
3300 Community Services	62,098
Total Operation of Non-Instructional Services	\$427,307
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,791,211
Total Other Expenditures and Financing Uses	\$1,791,211
Total Estimated Expenditures and Other Financing Uses	\$31,126,695

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,683,547
200 Personnel Services - Employee Benefits	2,967,014
300 Purchased Professional and Technical Services	366,000
400 Purchased Property Services	4,425
500 Other Purchased Services	4,665,175
600 Supplies	1,070,018
700 Property	18,000
800 Other Objects	650
Total Regular Programs - Elementary / Secondary	\$13,774,829
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,225,472
200 Personnel Services - Employee Benefits	831,010
300 Purchased Professional and Technical Services	496,100
500 Other Purchased Services	2,222,500
600 Supplies	5,435
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$4,780,917
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	240,540
200 Personnel Services - Employee Benefits	188,109
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	300
500 Other Purchased Services	270,000
600 Supplies	7,850
700 Property	750
Total Vocational Education	\$733,049
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,314
300 Purchased Professional and Technical Services	196,000
500 Other Purchased Services	445,080
Total Other Instructional Programs - Elementary / Secondary	\$655,394
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	85,548
Total Nonpublic School Programs	\$85,548
Total Instruction	\$20,029,737
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	571,704
200 Personnel Services - Employee Benefits	216,779
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	2,670

<u>Description</u>	<u>Amount</u>
600 Supplies	15,760
800 Other Objects	2,800
Total Support Services - Students	\$813,813
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	236,527
200 Personnel Services - Employee Benefits	207,140
300 Purchased Professional and Technical Services	6,700
400 Purchased Property Services	1,500
500 Other Purchased Services	2,125
600 Supplies	35,625
800 Other Objects	300
Total Support Services - Instructional Staff	\$489,917
2300 Support Services - Administration	
100 Personnel Services - Salaries	765,151
200 Personnel Services - Employee Benefits	513,279
300 Purchased Professional and Technical Services	203,000
400 Purchased Property Services	80,750
500 Other Purchased Services	18,600
600 Supplies	31,700
700 Property	1,000
800 Other Objects	26,300
Total Support Services - Administration	\$1,639,780
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	122,619
200 Personnel Services - Employee Benefits	82,039
300 Purchased Professional and Technical Services	42,500
500 Other Purchased Services	1,000
600 Supplies	6,000
800 Other Objects	200
Total Support Services - Pupil Health	\$254,358
2500 Support Services - Business	
100 Personnel Services - Salaries	206,694
200 Personnel Services - Employee Benefits	174,976
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	15,000
500 Other Purchased Services	2,500
600 Supplies	17,650
700 Property	1,500
800 Other Objects	1,000
Total Support Services - Business	\$429,320
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	798,148
200 Personnel Services - Employee Benefits	549,517
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	214,250

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	143,800
600 Supplies	385,925
700 Property	28,500
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$2,195,440
2700 Student Transportation Services	
500 Other Purchased Services	2,680,680
600 Supplies	54,000
Total Student Transportation Services	\$2,734,680
2800 Support Services - Central	
100 Personnel Services - Salaries	104,675
200 Personnel Services - Employee Benefits	66,957
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	10,000
600 Supplies	67,500
800 Other Objects	48,000
Total Support Services - Central	\$312,132
2900 Other Support Services	
500 Other Purchased Services	9,000
Total Other Support Services	\$9,000
Total Support Services	\$8,878,440
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	85,700
200 Personnel Services - Employee Benefits	37,316
300 Purchased Professional and Technical Services	112,895
400 Purchased Property Services	11,000
500 Other Purchased Services	61,948
600 Supplies	49,000
700 Property	5,500
800 Other Objects	1,850
Total Student Activities	\$365,209
3300 Community Services	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,098
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	12,000
600 Supplies	18,000
Total Community Services	\$62,098
Total Operation of Non-Instructional Services	\$427,307
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	587,486

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,203,725
Total Debt Service / Other Expenditures and Financing Uses	\$1,791,211
Total Other Expenditures and Financing Uses	\$1,791,211
TOTAL EXPENDITURES	\$31,128,895

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	38,631	27,388
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	250	175
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	505,558	451,560
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	745,000
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	60,000	55,000
Permanent Fund		
Total Cash and Short-Term Investments	\$954,439	\$1,279,123

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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$954,439

\$1,279,123

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	13,065,410	11,285,199
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	\$13,065,410	\$11,285,199
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

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	\$13,065,410	\$11,285,199

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	187,197	238,456
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	\$187,197	\$238,456
TOTAL INDEBTEDNESS	\$13,252,607	\$11,523,655

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(3,230,987)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(3,230,987)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(3,230,987)
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