FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2020

President of the Board - Original Signature Required — **Date**

Secretary of the Board - Original Signature Required — **Date**

Chief School Administrator - Original Signature Required — **Date**

Shelley Hobbs — **Contact Person**

(717)677-7191 Extn :2704 — **Telephone** **Extension**

s.hobbs@upperadams.org — **Email Address**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 fund future expenditures or budget shortfalls
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	$2,001,270 Debt $231,000 PSERS $350,000 Healthcare

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
9810 Nonspendable Fund Balance	1,523,257	
9820 Restricted Fund Balance		
9830 Committed Fund Balance		
9840 Assigned Fund Balance	2,582,270	
9850 Unassigned Fund Balance	1,477,459	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$4,059,729
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,661,822	
7000 Revenue from State Sources	13,319,475	
8000 Revenue from Federal Sources	542,726	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$29,524,023
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$33,583,752

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	11,980,238
6112	Interim Real Estate Taxes	24,782
6113	Public Utility Realty Taxes	15,000
6114	Payments in Lieu of Current Taxes - State / Local	12,886
6120	Current Per Capita Taxes, Section 679	33,893
6140	Current Act 511 Taxes - Flat Rate Assessments	73,893
6150	Current Act 511 Taxes - Proportional Assessments	2,333,638
6400	Delinquencies on Taxes Levied / Assessed by the LEA	283,336
6500	Earnings on Investments	37,345
6800	Revenues from Intermediary Sources / Pass-Through Funds	360,443
6910	Rentals	6,368
6920	Contributions and Donations from Private Sources	50,000
6940	Tuition from Patrons	350,000
6990	Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES		**$15,661,822**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	6,689,479
7112	Basic Education Funding-Social Security	616,706
7160	Tuition for Orphans Subsidy	11,500
7220	Vocational Education	60,569
7250	Migratory Children	1,342
7271	Special Education funds for School-Aged Pupils	1,080,356
7292	Pre-K Counts	144,500
7311	Pupil Transportation Subsidy	922,430
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	105,497
7330	Health Services (Medical, Dental, Nurse, Act 25)	33,269
7340	State Property Tax Reduction Allocation	815,709
7505	Ready to Learn Block Grant	268,707
7521	Continuity of Education and Equity Grants	238,201
7820	State Share of Retirement Contributions	2,331,210
REVENUE FROM STATE SOURCES		**$13,319,475**
REVENUE FROM FEDERAL SOURCES		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	231,109
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	41,432

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	38,811
8517 NCLB, Title IV - 21St Century Schools	19,558
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	211,816
REVENUE FROM FEDERAL SOURCES	**$542,726**
OTAL ESTIMATED REVENUES AND OTHER SOURCES	**29,524,023**

Act 1 Index (current): 3.6%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$11,980,238**	
Amount of Tax Relief for Homestead Exclusions	**$815,709**	
Total Approx. Tax Revenue:	**$12,795,947**	
Approx. Tax Levy for Tax Rate Calculation:	**$13,548,885**	
	Adams	**Total**
I. 2019-20 Data		
a. Assessed Value	$882,369,800	$882,369,800
b. Real Estate Mills	15.3167	
2020-21 Data		
c. 2018 STEB Market Value	$641,583,651	$641,583,651
d. Assessed Value	$884,582,500	$884,582,500
e. Assessed Value of New Constr/ Renov	$0	$0
2019-20 Calculations		
f. 2019-20 Tax Levy (a * b)	$13,514,994	$13,514,994
2020-21 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy (f Total * g)	$13,514,994	$13,514,994
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.3167	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.08680%	94.08680%
k. Tax Levy Needed (Approx. Tax Levy * g)	$13,548,885	$13,548,885
I. 2020-21 Real Estate Tax Rate (k / d * 1000)	**15.3167**	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	$13,548,885	$13,548,885
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$12,733,176
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$11,980,238

Act 1 Index (current): 3.6%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$11,980,238**	
Amount of Tax Relief for Homestead Exclusions	**$815,709**	
Total Approx. Tax Revenue:	**$12,795,947**	
Approx. Tax Levy for Tax Rate Calculation:	**$13,548,885**	
	Adams	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.8681	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$14,036,644	$14,036,644
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$17,444.00	
Number of Homestead/Farmstead Properties	3053	3053
Median Assessed Value of Homestead Properties		$184,900

V.

Act 1 Index (current): 3.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	$11,980,238
Amount of Tax Relief for Homestead Exclusions	$815,709
Total Approx. Tax Revenue:	$12,795,947
Approx. Tax Levy for Tax Rate Calculation:	$13,548,885

	Adams		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$815,709	Lowering RE Tax Rate	$0	$815,709
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$815,709**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Adams	884,582,500	15.3167	13,548,885					94.08680%		
Totals:	**884,582,500**		**13,548,885**	-	815,709	=	12,733,176 X	94.08680%	=	11,980,238

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			33,893
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	33,893	33,893
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	40,000	40,000
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			**73,893**	**73,893**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.100%	0.000%	2,231,350	2,231,350
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	102,288	102,288
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			**2,333,638**	**2,333,638**
	Total Act 511, Current Taxes				**2,407,531**
		Act 511 Tax Limit	**-->**	**641,583,651 X**	**12**	**7,699,004**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged In: 2019-20 (Rebalanced)	Tax Rate Charged In: 2020-21	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged In: 2019-20 (Rebalanced)	Additional Tax Rate Charged In: 2020-21	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Adams	15.3167	15.3167	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.6%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	3.6%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,964,575
1200 Special Programs - Elementary / Secondary	4,224,679
1300 Vocational Education	888,627
1400 Other Instructional Programs - Elementary / Secondary	185,355
1800 Pre-Kindergarten	144,500
Total Instruction	**$17,407,736**
2000 Support Services	
2100 Support Services - Students	708,152
2200 Support Services - Instructional Staff	2,330,269
2300 Support Services - Administration	2,358,620
2400 Support Services - Pupil Health	354,208
2500 Support Services - Business	361,037
2600 Operation and Maintenance of Plant Services	1,772,014
2700 Student Transportation Services	1,454,255
2800 Support Services - Central	150,960
2900 Other Support Services	8,547
Total Support Services	**$9,498,062**
3000 Operation of Non-Instructional Services	
3200 Student Activities	823,943
3300 Community Services	8,000
Total Operation of Non-Instructional Services	**$831,943**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,423,119
Total Other Expenditures and Financing Uses	**$2,423,119**
Total Estimated Expenditures and Other Financing Uses	**$30,160,860**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,951,686
200 Personnel Services - Employee Benefits	3,739,909
300 Purchased Professional and Technical Services	476,362
400 Purchased Property Services	120,039
500 Other Purchased Services	1,349,983
600 Supplies	322,271
800 Other Objects	4,325
Total Regular Programs - Elementary / Secondary	**$11,964,575**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,640,474
200 Personnel Services - Employee Benefits	1,250,155
300 Purchased Professional and Technical Services	1,117,036
500 Other Purchased Services	192,127
600 Supplies	24,887
Total Special Programs - Elementary / Secondary	**$4,224,679**
1300 Vocational Education	
100 Personnel Services - Salaries	376,656
200 Personnel Services - Employee Benefits	261,181
400 Purchased Property Services	822
500 Other Purchased Services	228,039
600 Supplies	19,629
800 Other Objects	2,300
Total Vocational Education	**$888,627**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	106,615
200 Personnel Services - Employee Benefits	78,740
Total Other Instructional Programs - Elementary / Secondary	**$185,355**
1800 Pre-Kindergarten	
300 Purchased Professional and Technical Services	144,500
Total Pre-Kindergarten	**$144,500**
Total Instruction	**$17,407,736**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	397,884
200 Personnel Services - Employee Benefits	273,080
300 Purchased Professional and Technical Services	32,000
600 Supplies	4,013
800 Other Objects	1,175
Total Support Services - Students	**$708,152**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	608,093

Description	Amount
200 Personnel Services - Employee Benefits	582,103
300 Purchased Professional and Technical Services	338,642
400 Purchased Property Services	6,300
500 Other Purchased Services	11,000
600 Supplies	260,923
700 Property	523,148
800 Other Objects	60
Total Support Services - Instructional Staff	**$2,330,269**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,319,918
200 Personnel Services - Employee Benefits	805,382
300 Purchased Professional and Technical Services	88,500
400 Purchased Property Services	2,250
500 Other Purchased Services	50,410
600 Supplies	63,800
800 Other Objects	28,360
Total Support Services - Administration	**$2,358,620**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	204,489
200 Personnel Services - Employee Benefits	130,858
300 Purchased Professional and Technical Services	2,325
400 Purchased Property Services	1,475
600 Supplies	15,061
Total Support Services - Pupil Health	**$354,208**
2500 Support Services - Business	
100 Personnel Services - Salaries	189,219
200 Personnel Services - Employee Benefits	125,418
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	3,000
500 Other Purchased Services	1,400
600 Supplies	5,000
800 Other Objects	10,000
Total Support Services - Business	**$361,037**
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	977,341
400 Purchased Property Services	384,846
500 Other Purchased Services	159,100
600 Supplies	249,427
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	**$1,772,014**
2700 Student Transportation Services	
100 Personnel Services - Salaries	48,566
200 Personnel Services - Employee Benefits	43,257
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	12,000

Description	Amount
500 Other Purchased Services	1,320,132
600 Supplies	15,000
800 Other Objects	300
Total Student Transportation Services	**$1,454,255**
2800 Support Services - Central	
100 Personnel Services - Salaries	78,989
200 Personnel Services - Employee Benefits	65,571
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	950
Total Support Services - Central	**$150,960**
2900 Other Support Services	
500 Other Purchased Services	8,547
Total Other Support Services	**$8,547**
Total Support Services	**$9,498,062**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	404,490
200 Personnel Services - Employee Benefits	136,346
300 Purchased Professional and Technical Services	74,800
400 Purchased Property Services	25,200
500 Other Purchased Services	99,925
600 Supplies	74,097
700 Property	100
800 Other Objects	8,985
Total Student Activities	**$823,943**
3300 Community Services	
500 Other Purchased Services	3,000
800 Other Objects	5,000
Total Community Services	**$8,000**
Total Operation of Non-Instructional Services	**$831,943**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,188,032
900 Other Uses of Funds	1,235,087
Total Debt Service / Other Expenditures and Financing Uses	**$2,423,119**
Total Other Expenditures and Financing Uses	**$2,423,119**
OTAL EXPENDITURES	**$30,160,860**

Cash and Short-Term Investments	06/30/2020 Estimate	06/30/2021 Projection
General Fund	845,000	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	325,000	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	12,000	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		
Permanent Fund		
'otal Cash and Short-Term Investments	**$1,182,000**	**$610,000**

.ong-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		
TOTAL CASH AND INVESTMENTS	$1,182,000	$610,000

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	34,350,000	33,220,000
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	**$34,350,000**	**$33,220,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

.ong-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		

.ong-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	**$34,350,000**	**$33,220,000**

Short-Term Payables	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$34,350,000**	**$33,220,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	1,523,257
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	2,582,270
0850	Unassigned Fund Balance	840,622
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$3,422,892**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$4,946,149**