


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

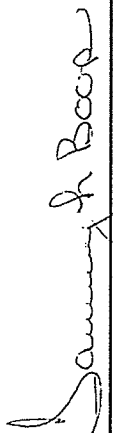
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

06-09-2020


Date



Secretary of the Board - Original Signature Required

06-09-2020

Date



Chief School Administrator - Original Signature Required

6/9/2020

Date

THOMAS CARUSO

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Extn :

Contact Person

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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 : Mifflinburg Area SD	County : Union	AUN Number : 116605003
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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 06-09-2020
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$152,769.00 Function 2400, Object 200: \$155,121.00	Health Care, Retirement, and other payroll related costs are greater than total anticipated wages paid for this total function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$268,383.00 Function 2800, Object 200: \$269,905.00	Health Care, Retirement, and other payroll related costs are greater than total anticipated wages paid for this total function.
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.	This amount is available for school boards discretion for expense operational appropriations, fund balance assignments, or other fund balance commitments.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS Committed 1.3 million OPEB Committed 1.3 million Capital Projects Committed 3.9 million

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	
810 Nonspendable Fund Balance	40,000
820 Restricted Fund Balance	
830 Committed Fund Balance	6,540,000
840 Assigned Fund Balance	
850 Unassigned Fund Balance	2,091,193
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	<u>\$8,631,193</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	17,393,583
7000 Revenue from State Sources	14,732,405
3000 Revenue from Federal Sources	584,500
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,710,488</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$41,341,681</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,122,603
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
6120 Current Per Capita Taxes, Section 679	42,800
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	4,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	520,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	66,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,000
6910 Rentals	32,280
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	22,000
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	53,500
	\$17,393,583
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,155,691
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	58,000
7271 Special Education funds for School-Aged Pupils	1,435,483
7311 Pupil Transportation Subsidy	940,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,642
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	573,517
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	354,755
7810 State Share of Social Security and Medicare Taxes	504,257
7820 State Share of Retirement Contributions	2,307,060
	\$14,732,405
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	470,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,000

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$584,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,710,488

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

UN: 116605003 Mifflinburg Area SD

Printed 6/11/2020 9:28:37 AM

ct 1 Index (current): 3.4%
Calculation Method:

pprox. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
pprox. Tax Levy for Tax Rate Calculation:

\$11,122,603
~~\$573,517~~
\$11,696,120
\$12,281,520

Union Total

2019-20 Data

a. Assessed Value \$912,657,300
b. Real Estate Mills 12.8800

I. 2020-21 Data

c. 2018 STEB Market Value \$1,061,359,801
d. Assessed Value \$922,181,390
e. Assessed Value of New Constr/ Renov \$0

2019-20 Calculations

f. 2019-20 Tax Levy \$11,755,026

(a * b)

2020-21 Calculations

g. Percent of Total Market Value 100.000000%
h. Rebalanced 2019-20 Tax Levy \$11,755,026

(f Total * g)

i. Base Mills Subject to Index 12.8800

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.000000%
k. Tax Levy Needed \$12,281,520
(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

(k / d * 1000)

m. Tax Levy Generated by Mills \$12,281,520

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$11,708,003

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$11,122,603

(n * Est. Pct. Collection)

ct 1 Index (current): 3.4%
 alculatation Method:

pprox. Tax Revenue from RE Taxes: \$11,122,603
 amount of Tax Relief for Homestead Exclusions: \$573,517
 total Approx. Tax Revenue: \$11,696,120
 pprox. Tax Levy for Tax Rate Calculation: \$12,281,520

Union Total

Index Maximums

p. Maximum Mills Based On Index (1 * (1 + Index))	13.3179	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,281,520	\$12,281,520
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

Assessed Value Exclusion per Homestead	\$14,133.00	
Number of Homestead/Farmstead Properties	3091	3091
Median Assessed Value of Homestead Properties		\$115,500

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$11,122,603
Amount of Tax Relief for Homestead Exclusions	<u>\$573,517</u>
Total Approx. Tax Revenue:	\$11,696,120
Approx. Tax Levy for Tax Rate Calculation:	\$12,281,520
	Union
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$573,517	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			\$573,517

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	Current Real Estate Taxes									
	Union									
6120	Current Per Capita Taxes, Section 679	12.8800	13.3179	3.40%	Yes	3.4%				
	Current Act 511 Taxes -- Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
	Current Act 511 Taxes -- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,759,587
1200 Special Programs - Elementary / Secondary	3,923,806
1300 Vocational Education	1,824,515
1400 Other Instructional Programs - Elementary / Secondary	122,000
1600 Adult Education Programs	3,000
Total Instruction	\$19,632,908
000 Support Services	
2100 Support Services - Students	1,296,973
2200 Support Services - Instructional Staff	904,684
2300 Support Services - Administration	2,058,209
2400 Support Services - Pupil Health	313,390
2500 Support Services - Business	471,030
2600 Operation and Maintenance of Plant Services	2,985,489
2700 Student Transportation Services	1,980,233
2800 Support Services - Central	999,338
2900 Other Support Services	1,000
Total Support Services	\$11,010,346
000 Operation of Non-Instructional Services	
3200 Student Activities	615,515
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$618,515
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,597,200
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$1,797,200
Total Estimated Expenditures and Other Financing Uses	\$33,058,969

Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	7,373,093
200 Personnel Services - Employee Benefits	5,278,394
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	4,000
500 Other Purchased Services	484,250
600 Supplies	586,400
700 Property	10,000
800 Other Objects	3,450

Total Regular Programs - Elementary / Secondary

\$13,759,587

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,828,362
200 Personnel Services - Employee Benefits	1,197,944
300 Purchased Professional and Technical Services	496,000
500 Other Purchased Services	340,300
600 Supplies	56,500
800 Other Objects	4,700

Total Special Programs - Elementary / Secondary

\$3,923,806

1300 Vocational Education

100 Personnel Services - Salaries	120,627
200 Personnel Services - Employee Benefits	92,388
400 Purchased Property Services	500
500 Other Purchased Services	1,601,000
600 Supplies	6,500
700 Property	3,500

Total Vocational Education

\$1,824,515

1400 Other Instructional Programs - Elementary / Secondary

300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	112,000

Total Other Instructional Programs - Elementary / Secondary

\$122,000

1600 Adult Education Programs

100 Personnel Services - Salaries	2,800
200 Personnel Services - Employee Benefits	200

Total Adult Education Programs

\$3,000

Total Instruction

\$19,632,908

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	627,690
200 Personnel Services - Employee Benefits	481,683
300 Purchased Professional and Technical Services	153,000
500 Other Purchased Services	500
600 Supplies	33,700
800 Other Objects	400

Description

Amount

\$1,296,973

Total Support Services - Students

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	396,026
200 Personnel Services - Employee Benefits	395,358
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	5,000
500 Other Purchased Services	4,000
600 Supplies	85,500
800 Other Objects	800
Total Support Services - Instructional Staff	\$904,684

2300 Support Services - Administration

100 Personnel Services - Salaries	959,668
200 Personnel Services - Employee Benefits	748,041
300 Purchased Professional and Technical Services	61,350
400 Purchased Property Services	58,300
500 Other Purchased Services	159,750
600 Supplies	45,500
800 Other Objects	25,600
Total Support Services - Administration	\$2,058,209

2400 Support Services - Pupil Health

100 Personnel Services - Salaries	152,769
200 Personnel Services - Employee Benefits	155,121
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,000
600 Supplies	4,000
Total Support Services - Pupil Health	\$313,390

2500 Support Services - Business

100 Personnel Services - Salaries	225,709
200 Personnel Services - Employee Benefits	217,021
300 Purchased Professional and Technical Services	8,800
400 Purchased Property Services	4,500
500 Other Purchased Services	1,000
600 Supplies	9,500
800 Other Objects	4,500
Total Support Services - Business	\$471,030

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries	892,580
200 Personnel Services - Employee Benefits	809,259
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	289,500
500 Other Purchased Services	115,500
600 Supplies	818,400
700 Property	25,000
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$2,985,489

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	90,273
200 Personnel Services - Employee Benefits	37,810
400 Purchased Property Services	3,900
500 Other Purchased Services	1,810,500
600 Supplies	37,500
800 Other Objects	250
Total Student Transportation Services	\$1,980,233
2800 Support Services - Central	
100 Personnel Services - Salaries	268,383
200 Personnel Services - Employee Benefits	269,905
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	25,000
500 Other Purchased Services	28,000
600 Supplies	300,750
700 Property	75,000
800 Other Objects	800
Total Support Services - Central	\$999,338
2900 Other Support Services	
500 Other Purchased Services	1,000
Total Other Support Services	\$1,000
Total Support Services	\$11,010,346
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	245,022
200 Personnel Services - Employee Benefits	52,793
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	500
500 Other Purchased Services	70,200
600 Supplies	114,000
700 Property	30,000
800 Other Objects	5,000
Total Student Activities	\$615,515
3300 Community Services	
600 Supplies	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$618,515
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	797,200
900 Other Uses of Funds	800,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,597,200
5200 Interfund Transfers - Out	

Description

900 Other Uses of Funds

Total Interfund Transfers - Out

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

Amount

200,000

\$200,000

\$1,797,200

\$33,058,969

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

10,200,000

9,500,000

- 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 Cash and Short-Term Investments

\$10,200,000

\$9,500,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

1,470,000

1,500,000

- 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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2020 Estimate

\$1,470,000

\$11,670,000

06/30/2021 Projection

\$1,500,000

\$11,000,000

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	33,590,000	32,790,000
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	\$33,590,000	\$32,790,000

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		

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

- 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

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

- 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

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<u>Long-Term Indebtedness</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	\$33,590,000	\$32,790,000
Total Long-Term Indebtedness		

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		

\$33,590,000

\$32,790,000

TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,540,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,742,712
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,282,712

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,322,712
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