

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2020


President of the Board - Original Signature Required

Date

6-17-20


Secretary of the Board - Original Signature Required

Date

6-17-20


Chief School Administrator - Original Signature Required

Date

6/17/20

Tammi S Kinzel

Contact Person

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Extn :

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 :	Allegany	AUN : 103024603
Hampton Township SD	COUNTY :	

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	\$55124584
Ending Unassigned Fund Balance	\$4179150
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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 6/17/20
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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 : Hampton Township SD	County : Allegheny	AUN Number : 103024603
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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 5/6/2020
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Addition for Covid-19 resources.
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.	Districts fund balance will be maintained for possible revenue losses or unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for future revenue losses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for summer program.

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	2,719,000	
0830 Committed Fund Balance	27,494	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,679,150	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
		<u>\$7,425,644</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,436,273	
7000 Revenue from State Sources	15,237,311	
8000 Revenue from Federal Sources	325,000	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		
		<u>\$53,999,584</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		
		<u>\$61,425,228</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,221,273
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	35,000
6150 Current Act 511 Taxes - Proportional Assessments	4,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	15,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$38,436,273
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,188,150
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	1,543,829
7311 Pupil Transportation Subsidy	775,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	559,211
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,500
7340 State Property Tax Reduction Allocation	859,023
7360 Safe Schools	308,844
7505 Ready to Learn Block Grant	294,130
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	109,624
7810 State Share of Social Security and Medicare Taxes	1,000,000
7820 State Share of Retirement Contributions	4,417,000
REVENUE FROM STATE SOURCES	\$15,237,311
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$325,000

Amount	
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,999,584

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$32,221,273

\$859,023

Amount of Tax Relief for Homestead Exclusions

\$33,080,296

Total Approx. Tax Revenue:

\$34,616,013

Approx. Tax Levy for Tax Rate Calculation:

Allegheny

Total

2019-20 Data

a. Assessed Value

\$1,738,316,361

\$1,738,316,361

b. Real Estate Mills

19.3800

I. 2020-21 Data

c. 2018 STEB Market Value

\$1,640,295,019

\$1,640,295,019

d. Assessed Value

\$1,756,266,517

\$1,756,266,517

e. Assessed Value of New Constr/ Renov

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$33,688,571

\$33,688,571

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

II. h. Rebalanced 2019-20 Tax Levy

\$33,688,571

\$33,688,571

(f Total * g)

i. Base Mills Subject to Index

19.3800

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.45067%

95.45067%

k. Tax Levy Needed

\$34,616,013

\$34,616,013

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

19.7100

(k / d * 1000)

III. m. Tax Levy Generated by Mills

\$34,616,013

\$34,616,013

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$33,756,990

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$32,221,273

(n * Est. Pct. Collection)

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$32,221,273

Amount of Tax Relief for Homestead Exclusions

\$859,023

Total Approx. Tax Revenue:

\$33,080,296

Approx. Tax Levy for Tax Rate Calculation:

\$34,616,013

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

19.8838

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

\$34,921,252

IV. (p / 1000 * d)

\$34,921,252

s. Millage Rate within Index?

Yes

(if i > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$7,919,84

V. Number of Homestead/Farmstead Properties

5503

Median Assessed Value of Homestead Properties

5503

\$166,700

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$32,221,273

Amount of Tax Relief for Homestead Exclusions

\$859,023

Total Approx. Tax Revenue:

\$33,080,296

Approx. Tax Levy for Tax Rate Calculation:

\$34,616,013

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$859,023

Lowering RE Tax Rate

\$0

\$859,023

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$859,023

CODE		6111 Current Real Estate Taxes		Amount of Tax Relief for		Tax Levy Minus Homestead		Net Tax Revenue	
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusions	Exclusions	Percent Collected	Generated By Mills		
Allegheny	1,756,266,517	19.7100	34,616,013			95.45067%			
Totals:	1,756,266,517		34,616,013	859,023	=	33,756,990	X	95.45067%	= 32,221,273
Estimated Revenue									
6120	Current Per Capita Taxes, Section 679		\$0.00					Estimated Revenue	0
6140	Current Act 511 Taxes - Flat Rate Assessments								
6141	Current Act 511 Per Capita Taxes		\$0.00		\$0.00	0		Estimated Revenue	0
6142	Current Act 511 Occupation Taxes - Flat Rate		\$0.00		\$0.00	0			0
6143	Current Act 511 Local Services Taxes		\$0.00		\$0.00	0			0
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									
6150	Current Act 511 Taxes - Proportional Assessments								
6151	Current Act 511 Earned Income Taxes		0.500%		0.000%	810,000,000		Estimated Revenue	4,050,000
6152	Current Act 511 Occupation Taxes		0.000		0.000	0			0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%		0.000%	90,000,000			450,000
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									
Total Act 511, Current Taxes									
				Act 511 Tax Limit -->		1,640,295,019	X		
				Market Value				12	19,683,540
								Mills	(511 Limit)
						900,000,000			4,500,000
									4,500,000

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									
	Allegheny	19.3800	19.7100	1.71%	Yes	2.6%				
	Current Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

DescriptionAmount**1000 Instruction**

1100 Regular Programs - Elementary / Secondary
 1200 Special Programs - Elementary / Secondary
 1300 Vocational Education
 1400 Other Instructional Programs - Elementary / Secondary

Total Instruction

26,379,262
 4,589,101
 713,417
 31,510
\$31,713,290

2000 Support Services

2100 Support Services - Students
 2200 Support Services - Instructional Staff
 2300 Support Services - Administration
 2400 Support Services - Pupil Health
 2500 Support Services - Business
 2600 Operation and Maintenance of Plant Services
 2700 Student Transportation Services
 2800 Support Services - Central
 2900 Other Support Services

Total Support Services

1,798,143
 1,336,813
 3,793,728
 555,645
 485,171
 5,115,520
 2,527,331
 1,093,894
 48,316
\$16,754,561

3000 Operation of Non-Instructional Services

3200 Student Activities

Total Operation of Non-Instructional Services

1,335,144
\$1,335,144

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses
 5200 Interfund Transfers - Out
 5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

25,000
 4,937,745
 358,844
\$5,321,589

Total Estimated Expenditures and Other Financing Uses

\$55,124,584

<u>Description</u>	<u>Amount</u>
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1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	16,060,652
200 Personnel Services - Employee Benefits	8,677,942
300 Purchased Professional and Technical Services	180,500
400 Purchased Property Services	96,800
500 Other Purchased Services	507,947
600 Supplies	650,891
700 Property	197,210
800 Other Objects	7,320
Total Regular Programs - Elementary / Secondary	\$26,379,262

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,440,157
200 Personnel Services - Employee Benefits	1,308,851
300 Purchased Professional and Technical Services	395,698
500 Other Purchased Services	413,662
600 Supplies	30,733
Total Special Programs - Elementary / Secondary	\$4,589,101

1300 Vocational Education

500 Other Purchased Services	713,417
Total Vocational Education	\$713,417

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	7,510
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$31,510

Total Instruction	\$31,713,290
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2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	1,123,405
200 Personnel Services - Employee Benefits	603,630
300 Purchased Professional and Technical Services	55,774
500 Other Purchased Services	110
600 Supplies	13,785
800 Other Objects	1,439
Total Support Services - Students	\$1,798,143

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	727,016
200 Personnel Services - Employee Benefits	370,150
300 Purchased Professional and Technical Services	68,556
400 Purchased Property Services	2,550
500 Other Purchased Services	19,100
600 Supplies	149,441

Description

Total Support Services - Instructional Staff

2300 Support Services - Administration

100 Personnel Services - Salaries 2,048,840
 200 Personnel Services - Employee Benefits 1,105,580
 300 Purchased Professional and Technical Services 425,320
 400 Purchased Property Services 8,700
 500 Other Purchased Services 118,950
 600 Supplies 54,501
 700 Property 270
 800 Other Objects 31,467

Total Support Services - Administration \$3,793,728

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 344,526
 200 Personnel Services - Employee Benefits 184,795
 300 Purchased Professional and Technical Services 12,400
 400 Purchased Property Services 300
 500 Other Purchased Services 652
 600 Supplies 9,124
 800 Other Objects 3,848

Total Support Services - Pupil Health \$555,645

2500 Support Services - Business

100 Personnel Services - Salaries 295,745
 200 Personnel Services - Employee Benefits 159,026
 300 Purchased Professional and Technical Services 13,400
 400 Purchased Property Services 2,500
 500 Other Purchased Services 4,500
 600 Supplies 7,500
 800 Other Objects 2,500

Total Support Services - Business \$485,171

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries 2,318,920
 200 Personnel Services - Employee Benefits 1,244,188
 400 Purchased Property Services 340,286
 500 Other Purchased Services 212,140
 600 Supplies 916,000
 700 Property 83,986

Total Operation and Maintenance of Plant Services \$5,115,520

2700 Student Transportation Services

100 Personnel Services - Salaries 30,952
 200 Personnel Services - Employee Benefits 16,602
 300 Purchased Professional and Technical Services 4,400
 500 Other Purchased Services 2,475,377

Total Student Transportation Services \$2,527,331

2800 Support Services - Central

<u>Description</u>		<u>Amount</u>
100 Personnel Services - Salaries		513,184
200 Personnel Services - Employee Benefits		274,770
300 Purchased Professional and Technical Services		67,400
400 Purchased Property Services		66,637
500 Other Purchased Services		90,253
600 Supplies		81,650
Total Support Services - Central		\$1,093,894
2900 <u>Other Support Services</u>		
500 Other Purchased Services		48,316
Total Other Support Services		\$48,316
Total Support Services		\$16,754,561
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100 Personnel Services - Salaries		700,902
200 Personnel Services - Employee Benefits		288,692
300 Purchased Professional and Technical Services		28,300
400 Purchased Property Services		21,750
500 Other Purchased Services		180,250
600 Supplies		86,550
700 Property		8,300
800 Other Objects		20,400
Total Student Activities		\$1,335,144
Total Operation of Non-Instructional Services		\$1,335,144
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		25,000
Total Debt Service / Other Expenditures and Financing Uses		\$25,000
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		4,937,745
Total Interfund Transfers - Out		\$4,937,745
5900 <u>Budgetary Reserve</u>		
800 Other Objects		358,844
Total Budgetary Reserve		\$358,844
Total Other Expenditures and Financing Uses		\$5,321,589
TOTAL EXPENDITURES		\$55,124,584

Cash and Short-Term Investments06/30/2020 Estimate06/30/2021 Projection

General Fund

11,221,400

10,721,400

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

900,000

Debt Service Fund

Food Service / Cafeteria Operations Fund

155,000

155,000

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

140,000

140,000

Other Agency Fund

Permanent Fund

\$12,416,400

\$11,016,400

Total Cash and Short-Term InvestmentsLong-Term Investments06/30/2020 Estimate06/30/2021 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

2020-2021 Final General Fund Budget
 LEA : 103024603 Hampton Township SD
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Long-Term Investments

Permanent Fund

Total Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

TOTAL CASH AND INVESTMENTS

\$12,416,400

\$11,016,400

Long-Term Indebtedness**General Fund**

0510 Bonds Payable

06/30/2020 Estimate

06/30/2021 Projection

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

\$47,198,476

\$43,975,663

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

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

06/30/2020 Estimate

06/30/2021 Projection

	<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		
Total Long-Term Indebtedness	\$47,198,476	\$43,975,663

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

\$47,198,476

\$43,975,663

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,094,000
0830 Committed Fund Balance	27,494
0840 Assigned Fund Balance	4,179,150
0850 Unassigned Fund Balance	\$6,300,644
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	358,844
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,659,488