

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John Bowden

(717)768-5530

Extn :

Contact Person

Telephone

Extension

john_bowden@pequeavalley.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pequea Valley SD	COUNTY : Lancaster	AUN : 113365303
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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	\$39104809
Ending Unassigned Fund Balance	\$2893259
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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
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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 : Pequea Valley SD	County : Lancaster	AUN Number : 113365303
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$166.00 Approved Referendum Exception Amt: \$0.00	
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.	

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	78,906
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,284,655
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,484,655</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,813,588
7000 Revenue from State Sources	8,711,124
8000 Revenue from Federal Sources	1,188,701
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,713,413</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,198,068</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,859,573
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,382,415
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	25,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	387,000
6910 Rentals	3,500
6990 Refunds and Other Miscellaneous Revenue	52,500
REVENUE FROM LOCAL SOURCES	\$28,813,588
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,906,222
7160 Tuition for Orphans Subsidy	125,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	862,378
7311 Pupil Transportation Subsidy	1,117,225
7312 Nonpublic and Charter School Pupil Transportation Subsidy	82,775
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	252,412
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,715
7340 State Property Tax Reduction Allocation	376,334
7505 Ready to Learn Block Grant	113,000
7810 State Share of Social Security and Medicare Taxes	521,915
7820 State Share of Retirement Contributions	2,262,148
REVENUE FROM STATE SOURCES	\$8,711,124
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	963,146
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	151,453
8517 NCLB, Title IV - 21st Century Schools	74,102
REVENUE FROM FEDERAL SOURCES	\$1,188,701
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,713,413

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,859,573
Amount of Tax Relief for Homestead Exclusions	<u>\$376,588</u>
Total Approx. Tax Revenue:	\$25,236,161
Approx. Tax Levy for Tax Rate Calculation:	\$26,271,977

Lancaster

Total

2019-20 Data		
a. Assessed Value	\$1,714,718,100	\$1,714,718,100
b. Real Estate Mills	14.9225	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,643,780,244	\$1,643,780,244
d. Assessed Value	\$1,734,547,500	\$1,734,547,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$25,587,881	\$25,587,881
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$25,587,881	\$25,587,881
(f Total * g)		
i. Base Mills Subject to Index	14.9225	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$26,271,977	\$26,271,977
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	15.1463	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,271,977	\$26,271,977
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,895,389
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,859,573
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,859,573
Amount of Tax Relief for Homestead Exclusions	<u>\$376,588</u>
Total Approx. Tax Revenue:	\$25,236,161
Approx. Tax Levy for Tax Rate Calculation:	\$26,271,977

	Lancaster	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.3104	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,556,616	\$26,556,616
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	\$6,065.71	
Number of Homestead/Farmstead Properties	4099	4099
Median Assessed Value of Homestead Properties		\$226,250

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,859,573
Amount of Tax Relief for Homestead Exclusions	<u>\$376,588</u>
Total Approx. Tax Revenue:	\$25,236,161
Approx. Tax Levy for Tax Rate Calculation:	\$26,271,977

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$376,334	Lowering RE Tax Rate	\$0	\$376,334
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$254			\$254
Amount of Tax Relief from State/Local Sources				\$376,588

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>
Lancaster	1,734,547,500	15.1463	26,271,977			96.00000%	
Totals:	1,734,547,500		26,271,977	376,588	= 25,895,389	X 96.00000%	= 24,859,573

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,007,415	2,007,415
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	375,000	375,000
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 2,382,415 2,382,415

Total Act 511, Current Taxes 2,382,415

Act 511 Tax Limit -->	1,643,780,244	X	12	19,725,363
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:			
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Lancaster	14.9225	15.1463	1.50%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,238,128
1200 Special Programs - Elementary / Secondary	4,933,651
1300 Vocational Education	744,273
1400 Other Instructional Programs - Elementary / Secondary	329,886
1500 Nonpublic School Programs	96,000
Total Instruction	\$21,341,938
2000 Support Services	
2100 Support Services - Students	1,621,368
2200 Support Services - Instructional Staff	2,067,761
2300 Support Services - Administration	2,058,262
2400 Support Services - Pupil Health	608,111
2500 Support Services - Business	691,636
2600 Operation and Maintenance of Plant Services	2,955,588
2700 Student Transportation Services	2,593,054
2800 Support Services - Central	297,418
2900 Other Support Services	28,000
Total Support Services	\$12,921,198
3000 Operation of Non-Instructional Services	
3200 Student Activities	654,289
3300 Community Services	43,976
Total Operation of Non-Instructional Services	\$698,265
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,143,408
Total Other Expenditures and Financing Uses	\$4,143,408
Total Estimated Expenditures and Other Financing Uses	\$39,104,809

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,691,042
200 Personnel Services - Employee Benefits	5,177,483
300 Purchased Professional and Technical Services	895,000
400 Purchased Property Services	106,500
500 Other Purchased Services	639,500
600 Supplies	728,603
Total Regular Programs - Elementary / Secondary	\$15,238,128
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,283,440
200 Personnel Services - Employee Benefits	829,811
300 Purchased Professional and Technical Services	1,502,000
500 Other Purchased Services	1,312,000
600 Supplies	4,400
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$4,933,651
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	148,570
200 Personnel Services - Employee Benefits	92,458
500 Other Purchased Services	440,000
600 Supplies	3,600
700 Property	59,645
Total Vocational Education	\$744,273
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	145,909
200 Personnel Services - Employee Benefits	91,327
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	63,850
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$329,886
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	96,000
Total Nonpublic School Programs	\$96,000
Total Instruction	\$21,341,938
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	952,902
200 Personnel Services - Employee Benefits	583,816
300 Purchased Professional and Technical Services	38,000
500 Other Purchased Services	32,400
600 Supplies	12,250
800 Other Objects	2,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,621,368
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	636,121
200 Personnel Services - Employee Benefits	583,270
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	15,000
500 Other Purchased Services	69,300
600 Supplies	162,195
700 Property	519,775
800 Other Objects	11,100
Total Support Services - Instructional Staff	\$2,067,761
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,100,622
200 Personnel Services - Employee Benefits	731,384
300 Purchased Professional and Technical Services	87,500
500 Other Purchased Services	15,300
600 Supplies	37,956
800 Other Objects	85,500
Total Support Services - Administration	\$2,058,262
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	175,784
200 Personnel Services - Employee Benefits	104,027
300 Purchased Professional and Technical Services	319,000
500 Other Purchased Services	500
600 Supplies	8,800
Total Support Services - Pupil Health	\$608,111
2500 Support Services - Business	
100 Personnel Services - Salaries	407,910
200 Personnel Services - Employee Benefits	244,926
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	15,000
800 Other Objects	22,000
Total Support Services - Business	\$691,636
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	584,583
200 Personnel Services - Employee Benefits	407,946
300 Purchased Professional and Technical Services	227,500
400 Purchased Property Services	716,410
500 Other Purchased Services	174,000
600 Supplies	819,149
700 Property	21,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$2,955,588

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	53,262
200 Personnel Services - Employee Benefits	37,292
500 Other Purchased Services	2,500,000
600 Supplies	2,500
Total Student Transportation Services	\$2,593,054
2800 Support Services - Central	
100 Personnel Services - Salaries	69,524
200 Personnel Services - Employee Benefits	41,794
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	67,250
600 Supplies	2,500
800 Other Objects	10,350
Total Support Services - Central	\$297,418
2900 Other Support Services	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	25,500
Total Other Support Services	\$28,000
Total Support Services	\$12,921,198
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	309,651
200 Personnel Services - Employee Benefits	146,285
300 Purchased Professional and Technical Services	36,130
400 Purchased Property Services	6,720
500 Other Purchased Services	94,880
600 Supplies	43,637
700 Property	11,616
800 Other Objects	5,370
Total Student Activities	\$654,289
3300 Community Services	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,976
300 Purchased Professional and Technical Services	30,000
600 Supplies	2,000
800 Other Objects	2,000
Total Community Services	\$43,976
Total Operation of Non-Instructional Services	\$698,265
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,143,408

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$4,143,408
Total Other Expenditures and Financing Uses	\$4,143,408
TOTAL EXPENDITURES	\$39,104,809

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	12,268,125	11,752,200
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	2,019,600	1,825,500
Debt Service Fund		
Food Service / Cafeteria Operations Fund	775,000	725,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	963,545	955,000
Private Purpose Trust Fund	108,693	109,700
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	58,809	55,500
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$16,193,772	\$15,422,900
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Long-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	\$16,193,772	\$15,422,900
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

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

Total General Fund

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	3,254,254	2,542,500
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	\$3,254,254	\$2,542,500
TOTAL INDEBTEDNESS	\$3,254,254	\$2,542,500

Account Description	Amounts
0810 Nonspendable Fund Balance	78,906
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,893,259
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,093,259

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,172,165
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