

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/14/2020

Donna M. Gozwiak

President of the Board - Original Signature Required

May 14, 2020

Date

Susan M. Famularo

Secretary of the Board - Original Signature Required

5/18/2020

Date

[Signature]

Chief School Administrator - Original Signature Required

5-17-20

Date

Susan Famularo

Contact Person

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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 : Pleasant Valley SD	COUNTY : Monroe	AUN : 120455203
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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.

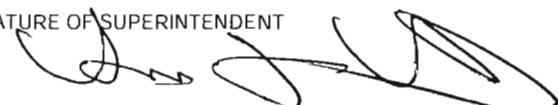
Total Budgeted Expenditures	\$103659976
Ending Unassigned Fund Balance	\$6030377
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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 5-17-20
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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 : Pleasant Valley SD	County : Monroe	AUN Number : 120455203
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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 <i>Donna M. Gozwiak</i>	DATE May 14, 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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$8,205.00 Function 2700, Object 200: \$9,650.00	The value of benefits exceed the salary for this position
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements
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.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance will mitigate future tax increases.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,000,000
0840 Assigned Fund Balance	8,457,147
0850 Unassigned Fund Balance	1,862,112
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,319,259</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	56,514,007
7000 Revenue from State Sources	41,579,785
8000 Revenue from Federal Sources	1,718,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,811,792</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$114,131,051</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,887,077
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	6,500
6150 Current Act 511 Taxes - Proportional Assessments	3,860,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,040,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	76,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	633,000
6910 Rentals	128,000
6920 Contributions and Donations from Private Sources	57,500
6940 Tuition from Patrons	134,000
6960 Services Provided Other Local Governmental Units / LEAs	13,000
6970 Services Provided Other Funds	400,000
6990 Refunds and Other Miscellaneous Revenue	128,330
REVENUE FROM LOCAL SOURCES	\$56,514,007
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	22,939,436
7112 Basic Education Funding-Social Security	1,957,033
7160 Tuition for Orphans Subsidy	350,000
7271 Special Education funds for School-Aged Pupils	3,650,464
7311 Pupil Transportation Subsidy	2,670,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7505 Ready to Learn Block Grant	1,021,000
7820 State Share of Retirement Contributions	8,883,852
REVENUE FROM STATE SOURCES	\$41,579,785
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	780,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	206,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	700,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	32,000
REVENUE FROM FEDERAL SOURCES	\$1,718,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,811,792

Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.2%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,887,077	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$47,887,077	
Approx. Tax Levy for Tax Rate Calculation:	\$51,769,813	
	Monroe	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$340,332,350	\$340,332,350
b. Real Estate Mills	150.0160	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,949,311,957	\$1,949,311,957
d. Assessed Value	\$2,258,924,833	\$2,258,924,833
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$51,055,298	\$51,055,298
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$51,055,298	\$51,055,298
(f Total * g)		
i. Base Mills Subject to Index	22.6015	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$51,769,813	\$51,769,813
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	22.9179	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,769,813	\$51,769,813
(i / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,769,813
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,887,077
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$47,887,077
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$47,887,077
Approx. Tax Levy for Tax Rate Calculation:	\$51,769,813

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	23.3247	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$52,688,744	\$52,688,744
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$153,680

Act 1 Index (current): 3.6% | Act 1 Index (prior): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$47,887,077

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$47,887,077

Approx. Tax Levy for Tax Rate Calculation: \$51,769,813

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Lowering RE Tax Rate

\$0

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

Amount of Tax Relief from State/Local Sources

\$0

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
Monroe	2,258,924,833	22.9179	51,769,813			92.50000%	
Totals:	2,258,924,833		51,769,813	0 =	51,769,813 X	92.50000%	= 47,887,077

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
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
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	560,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,860,000
Total Act 511, Current Taxes			3,860,000
Act 511 Tax Limit -->		1,949,311,957 X	12
		Market Value	Mills
			23,391,743
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Monroe	22.6015	22.9179	1.40%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,067,252
1200 Special Programs - Elementary / Secondary	17,510,853
1300 Vocational Education	3,726,278
1400 Other Instructional Programs - Elementary / Secondary	569,755
1500 Nonpublic School Programs	18,630
Total Instruction	\$64,892,768
2000 Support Services	
2100 Support Services - Students	4,404,515
2200 Support Services - Instructional Staff	3,236,172
2300 Support Services - Administration	4,510,713
2400 Support Services - Pupil Health	863,303
2500 Support Services - Business	1,633,683
2600 Operation and Maintenance of Plant Services	10,014,595
2700 Student Transportation Services	6,863,779
2800 Support Services - Central	2,327,575
2900 Other Support Services	30,000
Total Support Services	\$33,884,335
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,061,148
3300 Community Services	16,517
Total Operation of Non-Instructional Services	\$2,077,665
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,195,825
5200 Interfund Transfers - Out	809,383
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$2,805,208
Total Estimated Expenditures and Other Financing Uses	\$103,659,976

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,192,435
200 Personnel Services - Employee Benefits	15,780,907
300 Purchased Professional and Technical Services	983,000
400 Purchased Property Services	231,636
500 Other Purchased Services	2,969,500
600 Supplies	824,203
700 Property	50,900
800 Other Objects	34,671
Total Regular Programs - Elementary / Secondary	\$43,067,252
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,787,266
200 Personnel Services - Employee Benefits	5,523,437
300 Purchased Professional and Technical Services	3,701,500
500 Other Purchased Services	1,490,200
600 Supplies	8,450
Total Special Programs - Elementary / Secondary	\$17,510,853
1300 Vocational Education	
100 Personnel Services - Salaries	895,290
200 Personnel Services - Employee Benefits	611,609
400 Purchased Property Services	1,800
500 Other Purchased Services	2,180,519
600 Supplies	35,860
700 Property	1,000
800 Other Objects	200
Total Vocational Education	\$3,726,278
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	98,947
200 Personnel Services - Employee Benefits	80,458
300 Purchased Professional and Technical Services	387,000
500 Other Purchased Services	3,050
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$569,755
1500 Nonpublic School Programs	
500 Other Purchased Services	18,630
Total Nonpublic School Programs	\$18,630
Total Instruction	\$64,892,768
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,578,359
200 Personnel Services - Employee Benefits	1,758,244
300 Purchased Professional and Technical Services	32,750
400 Purchased Property Services	2,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,350
600 Supplies	25,012
800 Other Objects	2,800
Total Support Services - Students	\$4,404,515
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,538,296
200 Personnel Services - Employee Benefits	1,186,456
300 Purchased Professional and Technical Services	27,780
400 Purchased Property Services	9,250
500 Other Purchased Services	23,368
600 Supplies	433,862
700 Property	5,000
800 Other Objects	12,160
Total Support Services - Instructional Staff	\$3,236,172
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,130,834
200 Personnel Services - Employee Benefits	1,471,044
300 Purchased Professional and Technical Services	374,900
400 Purchased Property Services	11,180
500 Other Purchased Services	184,550
600 Supplies	74,655
700 Property	8,500
800 Other Objects	255,050
Total Support Services - Administration	\$4,510,713
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	443,843
200 Personnel Services - Employee Benefits	396,310
300 Purchased Professional and Technical Services	11,550
400 Purchased Property Services	300
500 Other Purchased Services	1,600
600 Supplies	9,700
Total Support Services - Pupil Health	\$863,303
2500 Support Services - Business	
100 Personnel Services - Salaries	592,335
200 Personnel Services - Employee Benefits	448,948
300 Purchased Professional and Technical Services	93,000
400 Purchased Property Services	462,100
500 Other Purchased Services	5,300
600 Supplies	28,000
700 Property	2,000
800 Other Objects	2,000
Total Support Services - Business	\$1,633,683
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,742,973
200 Personnel Services - Employee Benefits	2,886,792

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	577,900
400 Purchased Property Services	491,500
500 Other Purchased Services	413,800
600 Supplies	1,696,730
700 Property	190,000
800 Other Objects	14,900
Total Operation and Maintenance of Plant Services	\$10,014,595
2700 Student Transportation Services	
100 Personnel Services - Salaries	8,205
200 Personnel Services - Employee Benefits	9,650
300 Purchased Professional and Technical Services	2,600
400 Purchased Property Services	9,000
500 Other Purchased Services	6,819,324
600 Supplies	15,000
Total Student Transportation Services	\$6,863,779
2800 Support Services - Central	
100 Personnel Services - Salaries	649,025
200 Personnel Services - Employee Benefits	514,182
300 Purchased Professional and Technical Services	320,090
400 Purchased Property Services	360,750
500 Other Purchased Services	64,550
600 Supplies	133,000
700 Property	279,978
800 Other Objects	6,000
Total Support Services - Central	\$2,327,575
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$33,884,335
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	993,955
200 Personnel Services - Employee Benefits	486,393
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	19,500
500 Other Purchased Services	296,800
600 Supplies	144,400
700 Property	20,000
800 Other Objects	23,100
Total Student Activities	\$2,061,148
3300 Community Services	
300 Purchased Professional and Technical Services	1,517
600 Supplies	15,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$16,517
Total Operation of Non-Instructional Services	\$2,077,665
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	415,825
900 Other Uses of Funds	780,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,195,825
5200 Interfund Transfers - Out	
900 Other Uses of Funds	809,383
Total Interfund Transfers - Out	\$809,383
5900 Budgetary Reserve	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$2,805,208
TOTAL EXPENDITURES	\$103,659,976

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	21,920,000	13,463,000
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	2,100,000	3,600,000
Other Capital Projects Fund	5,000,000	
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	\$29,020,000	\$17,063,000

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$29,020,000

\$17,063,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	11,448,000	10,668,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,500,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	27,000,000	27,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$40,948,000	\$40,968,000
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		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

Total Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

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

Total Capital Reserve Fund - § 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

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

\$40,948,000

\$40,968,000

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

\$40,948,000

\$40,968,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,440,698
0850 Unassigned Fund Balance	6,030,377
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,471,075
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,271,075