

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/09/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Susan H Famularo

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1480	<p>Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated.</p> <p>County 1 - Current Year Tax Levy:\$53,344,510.00 County 1 - Prior Year Tax Levy:\$51,055,298.00</p>	The school district intends to apply for all Act 1 Exceptions for which it qualifies.
1790	<p>Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.</p> <p>Line (u) of RETR Report: \$606,584.00 Approved Referendum Exception Amt: \$0.00</p>	The school district intends to apply for all Act 1 Exceptions for which it qualifies.
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$8,205.00 Function 2700, Object 200: \$9,650.00</p>	The value of benefits exceed the salary for this position.
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements.
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	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	58,387,272
7000 Revenue from State Sources	41,811,700
8000 Revenue from Federal Sources	1,718,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$101,916,972</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$116,236,231</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,343,672
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	550,000
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	25,000
REVENUE FROM LOCAL SOURCES	\$58,387,272
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	22,550,700
7112 Basic Education Funding-Social Security	2,082,000
7160 Tuition for Orphans Subsidy	350,000
7271 Special Education funds for School-Aged Pupils	3,580,000
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	9,450,000
REVENUE FROM STATE SOURCES	\$41,811,700
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
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	32,000
REVENUE FROM FEDERAL SOURCES	\$1,718,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,916,972

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

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,343,672	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$49,343,672	
Approx. Tax Levy for Tax Rate Calculation:	\$53,344,510	

	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
<hr/>		
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	\$53,344,510	\$53,344,510
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	23.6150	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,344,510	\$53,344,510
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,344,510
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,343,672
(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:	\$49,343,672	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$49,343,672	
Approx. Tax Levy for Tax Rate Calculation:	\$53,344,510	
	Monroe	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.3247	
q. Mills In Excess of Index (if l > p), (l - p))	0.2903	
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)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$655,766	\$655,766
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$606,584	\$606,584

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		\$0

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

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,343,672
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$49,343,672
Approx. Tax Levy for Tax Rate Calculation:	\$53,344,510
	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

<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>
Monroe	2,258,924,833	23.6150	53,344,510			92.50000%	
Totals:	2,258,924,833		53,344,510	0 =	53,344,510 X	92.50000% =	49,343,672

	<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%	3,300,000	3,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	560,000	560,000
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 3,860,000 3,860,000

Total Act 511, Current Taxes 3,860,000

Act 511 Tax Limit -->	1,949,311,957 X	12	23,391,743
	Market Value	Mills	(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	23.6150	4.49%	No	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,824,298
1200 Special Programs - Elementary / Secondary	18,993,542
1300 Vocational Education	4,025,925
1400 Other Instructional Programs - Elementary / Secondary	604,949
1500 Nonpublic School Programs	18,630
Total Instruction	\$68,467,344
2000 Support Services	
2100 Support Services - Students	4,564,557
2200 Support Services - Instructional Staff	3,622,884
2300 Support Services - Administration	4,534,078
2400 Support Services - Pupil Health	924,596
2500 Support Services - Business	1,672,788
2600 Operation and Maintenance of Plant Services	10,061,661
2700 Student Transportation Services	6,863,779
2800 Support Services - Central	3,452,838
2900 Other Support Services	30,000
Total Support Services	\$35,727,181
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,207,869
3300 Community Services	16,517
Total Operation of Non-Instructional Services	\$2,224,386
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,195,825
5200 Interfund Transfers - Out	1,559,383
5900 Budgetary Reserve	1,200,000
Total Other Expenditures and Financing Uses	\$3,955,208
Total Estimated Expenditures and Other Financing Uses	\$110,374,119

2020-2021 Preliminary General Fund Budget

LEA : 120455203 Pleasant Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,663,164
200 Personnel Services - Employee Benefits	15,766,941
300 Purchased Professional and Technical Services	983,000
400 Purchased Property Services	234,636
500 Other Purchased Services	2,974,500
600 Supplies	1,101,486
700 Property	65,900
800 Other Objects	34,671
Total Regular Programs - Elementary / Secondary	\$44,824,298
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,973,831
200 Personnel Services - Employee Benefits	5,819,561
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	\$18,993,542
1300 Vocational Education	
100 Personnel Services - Salaries	895,290
200 Personnel Services - Employee Benefits	611,975
400 Purchased Property Services	1,800
500 Other Purchased Services	2,461,800
600 Supplies	53,860
700 Property	1,000
800 Other Objects	200
Total Vocational Education	\$4,025,925
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	123,636
200 Personnel Services - Employee Benefits	90,963
300 Purchased Professional and Technical Services	387,000
500 Other Purchased Services	3,050
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$604,949
1500 Nonpublic School Programs	
500 Other Purchased Services	18,630
Total Nonpublic School Programs	\$18,630
Total Instruction	\$68,467,344
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,679,726
200 Personnel Services - Employee Benefits	1,822,919
300 Purchased Professional and Technical Services	32,750
400 Purchased Property Services	2,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,350
600 Supplies	19,012
800 Other Objects	2,800
Total Support Services - Students	\$4,564,557
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,512,215
200 Personnel Services - Employee Benefits	1,187,886
300 Purchased Professional and Technical Services	27,780
400 Purchased Property Services	9,250
500 Other Purchased Services	23,368
600 Supplies	845,225
700 Property	5,000
800 Other Objects	12,160
Total Support Services - Instructional Staff	\$3,622,884
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,177,085
200 Personnel Services - Employee Benefits	1,497,158
300 Purchased Professional and Technical Services	322,900
400 Purchased Property Services	11,180
500 Other Purchased Services	187,550
600 Supplies	74,655
700 Property	8,500
800 Other Objects	255,050
Total Support Services - Administration	\$4,534,078
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	505,897
200 Personnel Services - Employee Benefits	395,549
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	\$924,596
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	626,999
200 Personnel Services - Employee Benefits	453,389
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	\$1,672,788
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,770,419
200 Personnel Services - Employee Benefits	2,883,512

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	587,900
400 Purchased Property Services	533,500
500 Other Purchased Services	413,800
600 Supplies	1,671,230
700 Property	186,000
800 Other Objects	15,300
Total Operation and Maintenance of Plant Services	\$10,061,661
2700 <u>Student Transportation Services</u>	
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 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	696,178
200 Personnel Services - Employee Benefits	540,912
300 Purchased Professional and Technical Services	259,090
400 Purchased Property Services	481,250
500 Other Purchased Services	89,550
600 Supplies	133,500
700 Property	1,246,358
800 Other Objects	6,000
Total Support Services - Central	\$3,452,838
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$35,727,181
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,017,956
200 Personnel Services - Employee Benefits	510,613
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	19,500
500 Other Purchased Services	312,000
600 Supplies	226,700
700 Property	20,000
800 Other Objects	24,100
Total Student Activities	\$2,207,869
3300 <u>Community Services</u>	
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	\$2,224,386
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	1,559,383
Total Interfund Transfers - Out	\$1,559,383
5900 Budgetary Reserve	
800 Other Objects	1,200,000
Total Budgetary Reserve	\$1,200,000
Total Other Expenditures and Financing Uses	\$3,955,208
TOTAL EXPENDITURES	\$110,374,119

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

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	4,000,000	
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	\$28,020,000	\$17,063,000

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 **\$28,020,000** **\$17,063,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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
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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		
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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		
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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		
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</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	\$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
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,862,112
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,862,112
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,062,112