


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Marydenise M Feroce

Contact Person

mferoce@nbasd.org

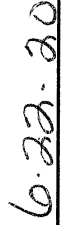
Email Address

(724)843-1795

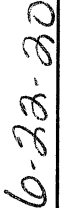
Telephone

Extn :404

Extension



Date



Date



Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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

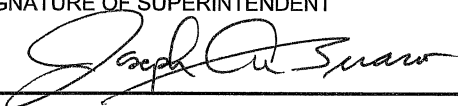
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$25590798
Ending Unassigned Fund Balance	\$289869
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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 6-22-20
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

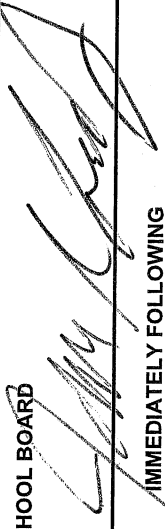
24 PS 6-687(a)(1)

(03/2006)

School District Name : New Brighton Area SD	County : Beaver	AUN Number : 127045653
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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 5-18-20
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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.	Health Insurance Increase
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.	Using Fund Balance to balance budget
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS

<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	2,227,921
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	2,692,136
0850 Unassigned Fund Balance	1,244,440
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,186,576</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,035,676
7000 Revenue from State Sources	16,740,426
8000 Revenue from Federal Sources	610,125
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,386,227</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,572,803</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,501,176
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	910,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	305,000
6500 Earnings on Investments	3,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	185,000
6910 Rentals	24,000
6980 Revenue from Community Services Activities	30,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$7,035,676
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,822,416
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,429,780
7311 Pupil Transportation Subsidy	585,457
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	671,683
7505 Ready to Learn Block Grant	331,589
7810 State Share of Social Security and Medicare Taxes	508,501
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$16,740,426
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	504,787
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,338
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$610,125
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,386,227

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,501,176
Amount of Tax Relief for Homestead Exclusions	<u>\$671,683</u>
Total Approx. Tax Revenue:	\$6,172,859
Approx. Tax Levy for Tax Rate Calculation:	\$6,726,912

Beaver

Total

2019-20 Data		
a. Assessed Value	\$95,315,102	\$95,315,102
b. Real Estate Mills	69.4627	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$336,255,622	\$336,255,622
d. Assessed Value	\$95,467,717	\$95,467,717
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$6,620,844	\$6,620,844
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$6,620,844	\$6,620,844
(f Total * g)		
i. Base Mills Subject to Index	69.4627	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.85000%	90.85000%
k. Tax Levy Needed	\$6,726,912	\$6,726,912
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	70.4627	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,726,913	\$6,726,913
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,055,230
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,501,176
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,501,176

Amount of Tax Relief for Homestead Exclusions

\$671,683

Total Approx. Tax Revenue:

\$6,172,859

Approx. Tax Levy for Tax Rate Calculation:

\$6,726,912

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	72.1717	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,890,067	\$6,890,067
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

Assessed Value Exclusion per Homestead	\$4,156.00	
V. Number of Homestead/Farmstead Properties	2291	2291
Median Assessed Value of Homestead Properties		\$19,220

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,501,176
Amount of Tax Relief for Homestead Exclusions	<u>\$671,683</u>
Total Approx. Tax Revenue:	\$6,172,859
Approx. Tax Levy for Tax Rate Calculation:	\$6,726,912

Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$671,683	Lowering RE Tax Rate	\$0	\$671,683
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$671,683

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>
Beaver	95,467,717	70.4627	6,726,913			90.85000%	
Totals:	95,467,717		6,726,913	671,683 =	6,055,230 X	90.85000% =	5,501,176

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,000
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	\$5.00	\$0.00	20,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
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 32,000 32,000

	<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%	800,000	800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	40,200	40,200
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.000	19,800	19,800
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 910,000 910,000

Total Act 511, Current Taxes 942,000

Act 511 Tax Limit -->	336,255,622 X	12	4,035,067
	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> Beaver	69.4627	70.4627	1.44%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.9%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,763,020
1200 Special Programs - Elementary / Secondary	3,217,728
1300 Vocational Education	1,210,157
1400 Other Instructional Programs - Elementary / Secondary	186,275
Total Instruction	\$15,377,180
2000 Support Services	
2100 Support Services - Students	812,534
2200 Support Services - Instructional Staff	518,205
2300 Support Services - Administration	1,697,574
2400 Support Services - Pupil Health	236,519
2500 Support Services - Business	334,685
2600 Operation and Maintenance of Plant Services	2,403,593
2700 Student Transportation Services	1,229,639
2800 Support Services - Central	373,999
2900 Other Support Services	6,300
Total Support Services	\$7,613,048
3000 Operation of Non-Instructional Services	
3200 Student Activities	362,848
3300 Community Services	164,295
Total Operation of Non-Instructional Services	\$527,143
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,739,087
5200 Interfund Transfers - Out	205,000
5900 Budgetary Reserve	129,340
Total Other Expenditures and Financing Uses	\$2,073,427
Total Estimated Expenditures and Other Financing Uses	\$25,590,798

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	5,675,219
200 Personnel Services - Employee Benefits	3,753,826
300 Purchased Professional and Technical Services	183,500
400 Purchased Property Services	134,500
500 Other Purchased Services	614,400
600 Supplies	322,575
700 Property	79,000
Total Regular Programs - Elementary / Secondary	\$10,763,020
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,414,233
200 Personnel Services - Employee Benefits	886,045
300 Purchased Professional and Technical Services	127,000
500 Other Purchased Services	763,500
600 Supplies	15,750
800 Other Objects	11,200
Total Special Programs - Elementary / Secondary	\$3,217,728
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	467,377
200 Personnel Services - Employee Benefits	302,580
400 Purchased Property Services	1,000
500 Other Purchased Services	400,000
600 Supplies	39,200
Total Vocational Education	\$1,210,157
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	12,275
500 Other Purchased Services	145,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$186,275
Total Instruction	\$15,377,180
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	476,707
200 Personnel Services - Employee Benefits	307,127
300 Purchased Professional and Technical Services	22,500
500 Other Purchased Services	600
600 Supplies	5,000
800 Other Objects	600
Total Support Services - Students	\$812,534
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	291,694
200 Personnel Services - Employee Benefits	191,861

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,150
400 Purchased Property Services	700
500 Other Purchased Services	5,750
600 Supplies	23,050
Total Support Services - Instructional Staff	\$518,205
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	891,621
200 Personnel Services - Employee Benefits	580,623
300 Purchased Professional and Technical Services	129,000
400 Purchased Property Services	9,400
500 Other Purchased Services	35,500
600 Supplies	29,180
800 Other Objects	22,250
Total Support Services - Administration	\$1,697,574
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	107,457
200 Personnel Services - Employee Benefits	89,962
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	100
600 Supplies	7,700
800 Other Objects	300
Total Support Services - Pupil Health	\$236,519
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	180,373
200 Personnel Services - Employee Benefits	126,012
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	3,500
500 Other Purchased Services	3,500
600 Supplies	3,300
800 Other Objects	4,000
Total Support Services - Business	\$334,685
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	769,386
200 Personnel Services - Employee Benefits	588,507
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	167,500
500 Other Purchased Services	135,000
600 Supplies	724,200
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,403,593
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,229,639
Total Student Transportation Services	\$1,229,639
2800 <u>Support Services - Central</u>	

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	101,754
200 Personnel Services - Employee Benefits	84,245
300 Purchased Professional and Technical Services	55,000
600 Supplies	133,000
Total Support Services - Central	\$373,999
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,300
Total Other Support Services	\$6,300
Total Support Services	\$7,613,048
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	216,129
200 Personnel Services - Employee Benefits	89,919
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	20,500
600 Supplies	9,800
800 Other Objects	13,000
Total Student Activities	\$362,848
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	64,852
200 Personnel Services - Employee Benefits	33,743
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	35,500
600 Supplies	6,200
800 Other Objects	20,000
Total Community Services	\$164,295
Total Operation of Non-Instructional Services	\$527,143
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	125,181
900 Other Uses of Funds	1,613,906
Total Debt Service / Other Expenditures and Financing Uses	\$1,739,087
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	205,000
Total Interfund Transfers - Out	\$205,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	129,340
Total Budgetary Reserve	\$129,340
Total Other Expenditures and Financing Uses	\$2,073,427
TOTAL EXPENDITURES	\$25,590,798

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,618,204	4,418,204
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	746	746
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	83,905	83,905
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,702,855	\$4,502,855

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	\$5,702,855	\$4,502,855
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	2,665,000	2,540,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,845,708	1,789,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,510,708	\$4,329,000

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

<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	\$4,510,708	\$4,329,000

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	\$4,510,708	\$4,329,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,227,921
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,692,136
0850 Unassigned Fund Balance	289,869
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,982,005
5900 Budgetary Reserve	129,340
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,339,266