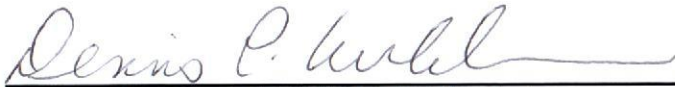


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-29-2020

Date



Secretary of the Board - Original Signature Required

6-29-2020

Date



Chief School Administrator - Original Signature Required

6/29/2020

Date

Brandon Mirizio

Contact Person

(724)588-2500

Extn :2304

Telephone

Extension

bmirizio@greenville.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greenville Area SD	COUNTY : Mercer	AUN : 104432803
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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 x

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

Total Budgeted Expenditures	\$22428313
Ending Unassigned Fund Balance	\$1647757
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes x
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/29/2020
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

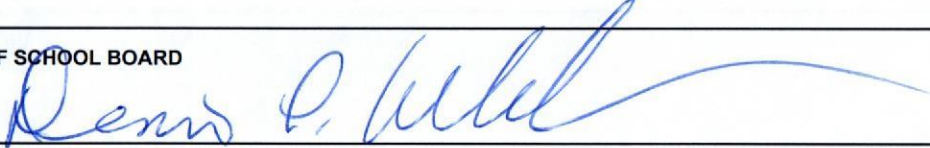
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greenville Area SD	County : Mercer	AUN Number : 104432803
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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 5-27-20
--	------------------------

**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.	Budgetary Reserve to cover additional grant expenditures that are not budgeted
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.	To provide for unforeseen needs during the school year and for cash flow stability.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To provide for unforeseen needs during the school year and for cash flow stability.

<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	
0840 Assigned Fund Balance	2,265,997
0850 Unassigned Fund Balance	1,584,639
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,850,636</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,144,702
7000 Revenue from State Sources	13,190,177
8000 Revenue from Federal Sources	1,242,914
9000 Other Financing Sources	1,000
Total Estimated Revenues And Other Financing Sources	<u>\$21,578,793</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,429,429</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,274,549
6113 Public Utility Realty Taxes	6,000
6120 Current Per Capita Taxes, Section 679	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	36,500
6150 Current Act 511 Taxes - Proportional Assessments	703,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	330,000
6500 Earnings on Investments	24,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	577,474
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	96,679
6940 Tuition from Patrons	30,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$7,144,702

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,110,196
7160 Tuition for Orphans Subsidy	55,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,059,828
7311 Pupil Transportation Subsidy	477,149
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	520,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	537,775
7360 Safe Schools	479,817
7505 Ready to Learn Block Grant	264,567
7810 State Share of Social Security and Medicare Taxes	451,146
7820 State Share of Retirement Contributions	2,208,299

REVENUE FROM STATE SOURCES \$13,190,177

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	222,512
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	594,028
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,348
8517 NCLB, Title IV - 21st Century Schools	44,612
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	240,414

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,242,914
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,578,793

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,274,549	
Amount of Tax Relief for Homestead Exclusions	<u>\$537,775</u>	
Total Approx. Tax Revenue:	\$5,812,324	
Approx. Tax Levy for Tax Rate Calculation:	\$6,430,005	
	Mercer	Total

2019-20 Data		
a. Assessed Value	\$97,435,600	\$97,435,600
b. Real Estate Mills	66.3600	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$369,298,225	\$369,298,225
d. Assessed Value	\$96,895,800	\$96,895,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$6,465,826	\$6,465,826
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$6,465,826	\$6,465,826
(f Total * g)		
i. Base Mills Subject to Index	66.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.51703%	89.51703%
k. Tax Levy Needed	\$6,430,005	\$6,430,005
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	66.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,430,005	\$6,430,005
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,892,230
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,274,549
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,274,549	
Amount of Tax Relief for Homestead Exclusions	<u>\$537,775</u>	
Total Approx. Tax Revenue:	\$5,812,324	
Approx. Tax Levy for Tax Rate Calculation:	\$6,430,005	

Mercer

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	68.8816	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,674,338	\$6,674,338
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	\$3,327.00	
Number of Homestead/Farmstead Properties	2440	2440
Median Assessed Value of Homestead Properties		\$16,250

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,274,549
Amount of Tax Relief for Homestead Exclusions	<u>\$537,775</u>
Total Approx. Tax Revenue:	\$5,812,324
Approx. Tax Levy for Tax Rate Calculation:	\$6,430,005

Mercer	Total
---------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$537,775	Lowering RE Tax Rate	\$0		\$537,775
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$537,775

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>
Mercer	96,895,800	66.3600	6,430,005			89.51703%	
Totals:	96,895,800		6,430,005	537,775 =	5,892,230 X	89.51703% =	5,274,549

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		15,500
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	15,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	21,000
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 36,500 36,500

	<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%	642,000	642,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	61,000	61,000
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 703,000 703,000

Total Act 511, Current Taxes 739,500

Act 511 Tax Limit -->	369,298,225 X	12	4,431,579
	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
6111	<u>Current Real Estate Taxes</u> Mercer	66.3600	66.3600	0.00%	Yes	3.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,713,864
1200 Special Programs - Elementary / Secondary	3,590,459
1300 Vocational Education	742,011
1500 Nonpublic School Programs	32,136
Total Instruction	\$13,078,470
2000 Support Services	
2100 Support Services - Students	815,140
2200 Support Services - Instructional Staff	715,346
2300 Support Services - Administration	1,293,912
2400 Support Services - Pupil Health	238,170
2500 Support Services - Business	320,454
2600 Operation and Maintenance of Plant Services	1,688,363
2700 Student Transportation Services	771,901
2900 Other Support Services	10,300
Total Support Services	\$5,853,586
3000 Operation of Non-Instructional Services	
3200 Student Activities	609,032
3300 Community Services	577,475
Total Operation of Non-Instructional Services	\$1,186,507
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,898,215
5900 Budgetary Reserve	411,535
Total Other Expenditures and Financing Uses	\$2,309,750
Total Estimated Expenditures and Other Financing Uses	\$22,428,313

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,850,106
200 Personnel Services - Employee Benefits	3,188,517
500 Other Purchased Services	502,065
600 Supplies	166,776
800 Other Objects	6,400
Total Regular Programs - Elementary / Secondary	\$8,713,864
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,792,973
200 Personnel Services - Employee Benefits	1,180,337
300 Purchased Professional and Technical Services	87,829
500 Other Purchased Services	507,677
600 Supplies	20,562
800 Other Objects	1,081
Total Special Programs - Elementary / Secondary	\$3,590,459
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	229,989
200 Personnel Services - Employee Benefits	160,156
500 Other Purchased Services	333,768
600 Supplies	18,098
Total Vocational Education	\$742,011
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	32,136
Total Nonpublic School Programs	\$32,136
Total Instruction	\$13,078,470
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	307,259
200 Personnel Services - Employee Benefits	188,210
600 Supplies	319,671
Total Support Services - Students	\$815,140
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	345,251
200 Personnel Services - Employee Benefits	289,274
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	930
600 Supplies	46,696
700 Property	8,398
800 Other Objects	6,797
Total Support Services - Instructional Staff	\$715,346
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	703,281

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	402,202
300 Purchased Professional and Technical Services	57,600
400 Purchased Property Services	10,000
500 Other Purchased Services	44,375
600 Supplies	51,409
800 Other Objects	25,045
Total Support Services - Administration	\$1,293,912
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	134,460
200 Personnel Services - Employee Benefits	95,572
600 Supplies	8,138
Total Support Services - Pupil Health	\$238,170
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	172,421
200 Personnel Services - Employee Benefits	125,783
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	2,750
600 Supplies	3,000
800 Other Objects	1,500
Total Support Services - Business	\$320,454
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	577,171
200 Personnel Services - Employee Benefits	429,723
400 Purchased Property Services	396,679
500 Other Purchased Services	78,500
600 Supplies	203,790
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$1,688,363
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	771,901
Total Student Transportation Services	\$771,901
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,300
Total Other Support Services	\$10,300
Total Support Services	\$5,853,586
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	257,516
200 Personnel Services - Employee Benefits	112,431
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	4,700
500 Other Purchased Services	18,875
600 Supplies	181,510
Total Student Activities	\$609,032

<u>Description</u>	<u>Amount</u>
3300 Community Services	
100 Personnel Services - Salaries	340,925
200 Personnel Services - Employee Benefits	142,011
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	42,138
600 Supplies	17,736
700 Property	3,955
800 Other Objects	25,710
Total Community Services	\$577,475
Total Operation of Non-Instructional Services	\$1,186,507
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	633,215
900 Other Uses of Funds	1,265,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,898,215
5900 Budgetary Reserve	
800 Other Objects	411,535
Total Budgetary Reserve	\$411,535
Total Other Expenditures and Financing Uses	\$2,309,750
TOTAL EXPENDITURES	\$22,428,313

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	3,850,636	3,001,117
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	700,000	390,000
Capital Reserve Fund - § 1431	100,000	100,000
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 Cash and Short-Term Investments	\$4,650,636	\$3,491,117
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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	\$4,650,636	\$3,491,117

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	23,852,065	21,953,850
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	\$23,852,065	\$21,953,850
---------------------------	---------------------	---------------------

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

<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	\$23,852,065	\$21,953,850

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	2,015,558	1,898,215
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	\$2,015,558	\$1,898,215
TOTAL INDEBTEDNESS	\$25,867,623	\$23,852,065

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,353,359
0850 Unassigned Fund Balance	1,647,757
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,001,116
5900 Budgetary Reserve	411,535
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,412,651