

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Cathy S Artz

(717)692-2108

Extn :3160

Contact Person

Telephone

Extension

artzc@mlbgasd.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 : Millersburg Area SD	COUNTY : Dauphin	AUN : 115226103
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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	\$15104268
Ending Unassigned Fund Balance	\$2356834
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	15.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Millersburg Area SD	County : Dauphin	AUN Number : 115226103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds in Budgetary Reserve are budgeted for unforeseen expenditures.
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.	Unassigned fund balance may be used to balance revenues and expenditures in the following years budget. Based on final audited numbers, the Board has the option to consider a transfer from the General Fund to the Capital Reserve for facility improvements
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies are committed for future PSERS costs.
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 Ending Fund Balance includes Debt Service payments in the following year's budget.

<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	725,000
0840 Assigned Fund Balance	349,323
0850 Unassigned Fund Balance	3,070,684
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,145,007</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,461,048
7000 Revenue from State Sources	6,888,984
8000 Revenue from Federal Sources	404,913
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,754,945</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,899,952</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,159,121
6112 Interim Real Estate Taxes	8,500
6113 Public Utility Realty Taxes	6,900
6114 Payments in Lieu of Current Taxes - State / Local	315
6120 Current Per Capita Taxes, Section 679	18,500
6140 Current Act 511 Taxes - Flat Rate Assessments	18,500
6150 Current Act 511 Taxes - Proportional Assessments	1,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	465,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	143,312
6910 Rentals	900
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	250,000
REVENUE FROM LOCAL SOURCES	\$7,461,048
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,079,839
7112 Basic Education Funding-Social Security	260,000
7271 Special Education funds for School-Aged Pupils	629,165
7311 Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	110,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,600
7340 State Property Tax Reduction Allocation	251,567
7360 Safe Schools	68,880
7501 PA Accountability Grants	127,733
7820 State Share of Retirement Contributions	1,170,000
REVENUE FROM STATE SOURCES	\$6,888,984
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	135,964
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	170,643
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	34,701
8517 NCLB, Title IV - 21st Century Schools	12,605
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
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REVENUE FROM FEDERAL SOURCES	\$404,913
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,754,945
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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,159,121
Amount of Tax Relief for Homestead Exclusions	<u>\$251,567</u>
Total Approx. Tax Revenue:	\$5,410,688
Approx. Tax Levy for Tax Rate Calculation:	\$5,859,307

Dauphin

Total

2019-20 Data		
a. Assessed Value	\$278,681,300	\$278,681,300
b. Real Estate Mills	21.0190	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$328,334,261	\$328,334,261
d. Assessed Value	\$278,762,400	\$278,762,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$5,857,602	\$5,857,602
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$5,857,602	\$5,857,602
(f Total * g)		
i. Base Mills Subject to Index	21.0190	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$5,859,307	\$5,859,307
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	21.0190	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,859,307	\$5,859,307
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,607,740
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,159,121
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,159,121	
Amount of Tax Relief for Homestead Exclusions	<u>\$251,567</u>	
Total Approx. Tax Revenue:	\$5,410,688	
Approx. Tax Levy for Tax Rate Calculation:	\$5,859,307	

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.7546	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,064,365	\$6,064,365
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	\$7,360.00	
Number of Homestead/Farmstead Properties	1628	1628
Median Assessed Value of Homestead Properties		\$87,700

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,159,121
Amount of Tax Relief for Homestead Exclusions	<u>\$251,567</u>
Total Approx. Tax Revenue:	\$5,410,688
Approx. Tax Levy for Tax Rate Calculation:	\$5,859,307
	Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$251,567	Lowering RE Tax Rate	\$0		\$251,567
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$251,567

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>
Dauphin	278,762,400	21.0190	5,859,307			92.00000%	
Totals:	278,762,400		5,859,307	251,567 =	5,607,740 X	92.00000% =	5,159,121

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	18,500
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			18,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	650,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	510,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000
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			1,225,000
Total Act 511, Current Taxes			1,243,500
Act 511 Tax Limit -->		328,334,261 X	12
		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> Dauphin	21.0190	21.0190	0.00%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,213,515
1200 Special Programs - Elementary / Secondary	2,208,704
1300 Vocational Education	201,000
1400 Other Instructional Programs - Elementary / Secondary	24,190
1600 Adult Education Programs	45,000
Total Instruction	\$9,692,409
2000 Support Services	
2100 Support Services - Students	389,980
2200 Support Services - Instructional Staff	650,817
2300 Support Services - Administration	1,037,635
2400 Support Services - Pupil Health	184,420
2500 Support Services - Business	450,937
2600 Operation and Maintenance of Plant Services	1,158,377
2700 Student Transportation Services	467,000
2800 Support Services - Central	204,752
2900 Other Support Services	6,700
Total Support Services	\$4,550,618
3000 Operation of Non-Instructional Services	
3200 Student Activities	348,191
Total Operation of Non-Instructional Services	\$348,191
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	44,500
Total Facilities Acquisition, Construction and Improvement Services	\$44,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	398,550
5900 Budgetary Reserve	70,000
Total Other Expenditures and Financing Uses	\$468,550
Total Estimated Expenditures and Other Financing Uses	\$15,104,268

2020-2021 Final General Fund Budget

LEA : 115226103 Millersburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,619,635
200 Personnel Services - Employee Benefits	2,284,904
300 Purchased Professional and Technical Services	254,000
400 Purchased Property Services	31,200
500 Other Purchased Services	675,000
600 Supplies	231,976
700 Property	115,100
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	\$7,213,515
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	748,230
200 Personnel Services - Employee Benefits	589,504
300 Purchased Professional and Technical Services	545,200
500 Other Purchased Services	312,050
600 Supplies	13,370
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$2,208,704
1300 <u>Vocational Education</u>	
500 Other Purchased Services	201,000
Total Vocational Education	\$201,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,500
200 Personnel Services - Employee Benefits	4,190
500 Other Purchased Services	10,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$24,190
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	45,000
Total Adult Education Programs	\$45,000
Total Instruction	\$9,692,409
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	164,470
200 Personnel Services - Employee Benefits	125,960
300 Purchased Professional and Technical Services	93,880
500 Other Purchased Services	1,250
600 Supplies	3,800
800 Other Objects	620
Total Support Services - Students	\$389,980
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	301,170

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	290,707
300 Purchased Professional and Technical Services	37,810
400 Purchased Property Services	900
500 Other Purchased Services	3,600
600 Supplies	15,830
800 Other Objects	800
Total Support Services - Instructional Staff	\$650,817
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	470,855
200 Personnel Services - Employee Benefits	334,875
300 Purchased Professional and Technical Services	169,905
400 Purchased Property Services	6,850
500 Other Purchased Services	28,200
600 Supplies	15,250
700 Property	2,000
800 Other Objects	9,700
Total Support Services - Administration	\$1,037,635
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	70,720
200 Personnel Services - Employee Benefits	67,100
300 Purchased Professional and Technical Services	42,550
400 Purchased Property Services	100
500 Other Purchased Services	250
600 Supplies	3,600
800 Other Objects	100
Total Support Services - Pupil Health	\$184,420
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	274,870
200 Personnel Services - Employee Benefits	152,667
300 Purchased Professional and Technical Services	18,550
400 Purchased Property Services	400
500 Other Purchased Services	1,950
600 Supplies	500
800 Other Objects	2,000
Total Support Services - Business	\$450,937
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	308,500
200 Personnel Services - Employee Benefits	256,977
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	140,650
500 Other Purchased Services	67,750
600 Supplies	352,600
700 Property	24,500
800 Other Objects	2,400
Total Operation and Maintenance of Plant Services	\$1,158,377

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	467,000
Total Student Transportation Services	\$467,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	122,995
200 Personnel Services - Employee Benefits	80,307
500 Other Purchased Services	500
600 Supplies	850
800 Other Objects	100
Total Support Services - Central	\$204,752
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,700
Total Other Support Services	\$6,700
Total Support Services	\$4,550,618
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	154,550
200 Personnel Services - Employee Benefits	62,771
300 Purchased Professional and Technical Services	49,220
400 Purchased Property Services	4,200
500 Other Purchased Services	52,100
600 Supplies	17,250
800 Other Objects	8,100
Total Student Activities	\$348,191
Total Operation of Non-Instructional Services	\$348,191
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	30,000
700 Property	14,500
Total Facilities Acquisition, Construction and Improvement Services	\$44,500
Total Facilities Acquisition, Construction and Improvement Services	\$44,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	233,550
900 Other Uses of Funds	165,000
Total Debt Service / Other Expenditures and Financing Uses	\$398,550
5900 <u>Budgetary Reserve</u>	
800 Other Objects	70,000
Total Budgetary Reserve	\$70,000
Total Other Expenditures and Financing Uses	\$468,550
TOTAL EXPENDITURES	\$15,104,268

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,400,000	5,100,000
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	3,120,000	3,075,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	85,000	75,000
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	\$8,605,000	\$8,250,000
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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	\$8,605,000	\$8,250,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	385,000	355,000
0550 Authority Lease Obligations	8,190,000	8,025,000
0560 Other Post-Employment Benefits (OPEB)	1,167,000	1,175,000
0599 Other Noncurrent Liabilities	310,369	286,494

Total General Fund	\$10,052,369	\$9,841,494
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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	\$10,052,369	\$9,841,494

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	\$10,052,369	\$9,841,494
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	713,850
0850 Unassigned Fund Balance	2,356,834
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,795,684
5900 Budgetary Reserve	70,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,865,684