

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020

Sally Rouch

President of the Board - Original Signature Required

6-15-2020

Date

Deanna Lee Wagner

Secretary of the Board - Original Signature Required

6-15-2020

Date

Dr. Amy J. Smith

Chief School Administrator - Original Signature Required

6-15-2020

Date

Carol Kauffman

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Union Area SD	COUNTY : Huntingdon	AUN : 111316003
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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	\$21538266
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

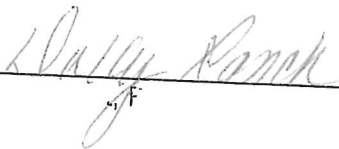
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mount Union Area SD	County : Huntingdon	AUN Number : 111316003
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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 5/11/2020
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unreserved, undesignated fund balance as of 6/30/2021.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance as of 6/30/2021.

<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	3,248,087
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,748,087</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,414,475
7000 Revenue from State Sources	13,983,693
8000 Revenue from Federal Sources	735,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,133,168</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,881,255</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,716,275
6113 Public Utility Realty Taxes	3,500
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	19,000
6140 Current Act 511 Taxes - Flat Rate Assessments	19,000
6150 Current Act 511 Taxes - Proportional Assessments	665,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	524,200
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	262,000
6910 Rentals	10,000
6940 Tuition from Patrons	70,500
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$5,414,475

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,967,464
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	101,000
7271 Special Education funds for School-Aged Pupils	1,034,804
7311 Pupil Transportation Subsidy	670,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	525,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	237,923
7501 PA Accountability Grants	75,000
7505 Ready to Learn Block Grant	334,502
7810 State Share of Social Security and Medicare Taxes	450,000
7820 State Share of Retirement Contributions	1,540,000

REVENUE FROM STATE SOURCES \$13,983,693

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	3,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8519 NCLB, Title VI - Flexibility and Accountability	52,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 45,000
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$735,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 20,133,168

Act 1 Index (current): 3.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,716,540

Amount of Tax Relief for Homestead Exclusions

\$237,923

Total Approx. Tax Revenue:

\$3,954,463

Approx. Tax Levy for Tax Rate Calculation:

\$4,351,271

Huntingdon

Mifflin

Total

2019-20 Data

a. Assessed Value

\$73,048,400

\$54,959,295

\$128,007,695

b. Real Estate Mills

41.5300

25.8900

I. 2020-21 Data

c. 2018 STEB Market Value

\$281,265,757

\$134,106,636

\$415,372,393

d. Assessed Value

\$73,564,400

\$56,166,465

\$129,730,865

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$3,033,700

\$1,422,896

\$4,456,596

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

67.71412%

32.28588%

100.00000%

II.

h. Rebalanced 2019-20 Tax Levy

\$3,017,745

\$1,438,851

\$4,456,596

(f Total * g)

i. Base Mills Subject to Index

41.5300

26.1803

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

90.15386%

90.77120%

90.35317%

k. Tax Levy Needed

\$2,946,425

\$1,404,846

\$4,351,271

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

40.0500

25.0100

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$2,946,254

\$1,404,723

\$4,350,977

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$4,113,054

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$3,716,275

(n * Est. Pct. Collection)

Act 1 Index (current): 3.9%

Calculation Method:

Revenue
2

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

\$3,716,540

Amount of Tax Relief for Homestead Exclusions

\$237,923

Total Approx. Tax Revenue:

\$3,954,463

Approx. Tax Levy for Tax Rate Calculation:

\$4,351,271

Huntingdon	Mifflin	Total
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Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	43.1496	27.2013		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,174,274	\$1,527,801		\$4,702,075
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0		\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0		\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,241.00	\$3,589.00		
Number of Homestead/Farmstead Properties	1759	892		2651
Median Assessed Value of Homestead Properties				\$81,687

Act 1 Index (current): 3.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,716,540

Amount of Tax Relief for Homestead Exclusions

\$237,923

Total Approx. Tax Revenue:

\$3,954,463

Approx. Tax Levy for Tax Rate Calculation:

\$4,351,271

Huntingdon

Mifflin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$237,923

Lowering RE Tax Rate

\$0

\$237,923

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$237,923

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>
Huntingdon	73,564,400	40.0500	2,946,254			90.15386%	
Mifflin	56,166,465	25.0100	1,404,723			90.77120%	
Totals:	129,730,865		4,350,977	- 237,923 =	4,113,054 X	90.35317% =	3,716,275

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,000
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	19,000
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			19,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	615,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000
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			665,000
Total Act 511, Current Taxes			684,000
Act 511 Tax Limit -->		415,372,393 X	12
		Market Value	Mills
			4,984,469
			(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>									
	Huntingdon	41.5300	40.0500	-3.55%	Yes	3.9%				
	Mifflin	26.1803	25.0100	-4.46%	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 <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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,861,817
1200 Special Programs - Elementary / Secondary	4,228,786
1300 Vocational Education	1,091,007
1400 Other Instructional Programs - Elementary / Secondary	118,051
Total Instruction	\$14,299,661
2000 Support Services	
2100 Support Services - Students	455,834
2200 Support Services - Instructional Staff	230,285
2300 Support Services - Administration	1,208,643
2400 Support Services - Pupil Health	128,872
2500 Support Services - Business	381,470
2600 Operation and Maintenance of Plant Services	1,381,409
2700 Student Transportation Services	939,300
2800 Support Services - Central	259,327
Total Support Services	\$4,985,140
3000 Operation of Non-Instructional Services	
3200 Student Activities	336,509
Total Operation of Non-Instructional Services	\$336,509
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,916,956
Total Other Expenditures and Financing Uses	\$1,916,956
Total Estimated Expenditures and Other Financing Uses	\$21,538,266

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	4,790,353
200 Personnel Services - Employee Benefits	3,469,164
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	5,300
500 Other Purchased Services	465,500
600 Supplies	50,500
700 Property	12,000
Total Regular Programs - Elementary / Secondary	\$8,861,817
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,956,551
200 Personnel Services - Employee Benefits	1,459,735
300 Purchased Professional and Technical Services	98,500
500 Other Purchased Services	689,500
600 Supplies	24,500
Total Special Programs - Elementary / Secondary	\$4,228,786
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	328,250
200 Personnel Services - Employee Benefits	203,736
500 Other Purchased Services	549,121
600 Supplies	4,900
700 Property	5,000
Total Vocational Education	\$1,091,007
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,500
200 Personnel Services - Employee Benefits	25,472
300 Purchased Professional and Technical Services	26,900
500 Other Purchased Services	19,679
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$118,051
Total Instruction	\$14,299,661
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	263,722
200 Personnel Services - Employee Benefits	177,362
500 Other Purchased Services	4,200
600 Supplies	10,550
Total Support Services - Students	\$455,834
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	148,735
200 Personnel Services - Employee Benefits	48,900
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	24,000

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	4,550
Total Support Services - Instructional Staff	\$230,285
2300 Support Services - Administration	
100 Personnel Services - Salaries	669,006
200 Personnel Services - Employee Benefits	405,137
300 Purchased Professional and Technical Services	58,000
500 Other Purchased Services	51,000
600 Supplies	25,500
Total Support Services - Administration	\$1,208,643
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	43,100
200 Personnel Services - Employee Benefits	39,352
300 Purchased Professional and Technical Services	39,300
400 Purchased Property Services	20
500 Other Purchased Services	3,000
600 Supplies	4,100
Total Support Services - Pupil Health	\$128,872
2500 Support Services - Business	
100 Personnel Services - Salaries	196,057
200 Personnel Services - Employee Benefits	133,913
400 Purchased Property Services	40,500
500 Other Purchased Services	4,000
600 Supplies	7,000
Total Support Services - Business	\$381,470
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	509,737
200 Personnel Services - Employee Benefits	383,042
300 Purchased Professional and Technical Services	32,150
400 Purchased Property Services	277,500
500 Other Purchased Services	57,000
600 Supplies	120,980
700 Property	1,000
Total Operation and Maintenance of Plant Services	\$1,381,409
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	1,500
500 Other Purchased Services	935,000
Total Student Transportation Services	\$939,300
2800 Support Services - Central	
100 Personnel Services - Salaries	137,651
200 Personnel Services - Employee Benefits	100,676
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	1,500
600 Supplies	15,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$259,327
Total Support Services	\$4,985,140
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	174,900
200 Personnel Services - Employee Benefits	47,309
300 Purchased Professional and Technical Services	20,900
400 Purchased Property Services	5,000
500 Other Purchased Services	53,900
600 Supplies	32,500
700 Property	2,000
Total Student Activities	\$336,509
Total Operation of Non-Instructional Services	\$336,509
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	808,956
900 Other Uses of Funds	1,108,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,916,956
Total Other Expenditures and Financing Uses	\$1,916,956
TOTAL EXPENDITURES	\$21,538,266

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,215,811	3,580,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,240	14,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	448,599	385,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	38,152	27,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,717,802	\$4,006,000

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 **\$4,717,802** **\$4,006,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	22,328,000	21,220,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	36,000	36,000
0540 Accumulated Compensated Absences	463,745	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,942,000	4,200,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$26,769,745	\$26,006,000
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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

4,800

5,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)	109,614	112,000
0599 Other Noncurrent Liabilities		

Total Food Service / Cafeteria Operations Fund	\$114,414	\$117,000
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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		
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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		
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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		
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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		
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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	\$26,884,159	\$26,123,000

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	\$26,884,159	\$26,123,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,842,989
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,342,989

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,342,989
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