

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 03/31/2020

President of the Board - Original Signature Required_____
Date_____
Secretary of the Board - Original Signature Required_____
Date_____
Chief School Administrator - Original Signature Required_____
Date_____
Lonna F Trump

(717)225-4731

Extn :3021

Contact Person_____
Telephone_____
Extension_____
trumpl@sgasd.org_____
Email Address

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

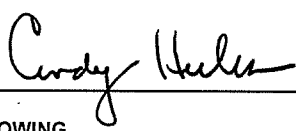
24 PS 6-687(a)(1)

(03/2006)

School District Name : Spring Grove Area SD	County : York	AUN Number : 112676703
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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 April 6, 2020
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DUE DATE:

**IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

2020-2021 Final General Fund Budget

LEA : 112676703 Spring Grove Area SD

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Validations

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5190	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1800, Object 100: \$35,000.00 Function 1800, Object 200: \$0.00 . Provide a justification.	Summer Pre-K Program
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To fund unanticipated expenditures which are unknown during the budget process
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 fund future expenditures, budget shortfalls or potentially for capital

ITEMAMOUNTS**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

6,500,000

0850 Unassigned Fund Balance

1,670,614

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**\$8,170,614****Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

47,390,144

7000 Revenue from State Sources

22,947,630

8000 Revenue from Federal Sources

560,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources**\$70,897,774****Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation****\$79,068,388**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,112,753
6112 Interim Real Estate Taxes	280,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	3,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,415,000
6500 Earnings on Investments	170,000
6700 Revenues from LEA Activities	49,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	495,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	287,891
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$47,390,144
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,052,510
7112 Basic Education Funding-Social Security	1,164,763
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,259,853
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7501 PA Accountability Grants	513,525
7820 State Share of Retirement Contributions	5,328,979
REVENUE FROM STATE SOURCES	\$22,947,630
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
REVENUE FROM FEDERAL SOURCES	\$560,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	70,897,774

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$41,112,753

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$41,112,753

Approx. Tax Levy for Tax Rate Calculation: \$45,643,627

York

Total

2019-20 Data

a. Assessed Value	\$1,819,386,370	\$1,819,386,370
b. Real Estate Mills	23.6663	

I. 2020-21 Data

c. 2018 STEB Market Value	\$1,870,068,678	\$1,870,068,678
d. Assessed Value	\$1,867,112,830	\$1,867,112,830
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$43,058,144	\$43,058,144
(a * b)		

2020-21 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$43,058,144	\$43,058,144
(f Total * g)		
i. Base Mills Subject to Index	23.6663	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.07337%	90.07337%
k. Tax Levy Needed	\$45,643,627	\$45,643,627
(Approx. Tax Levy * g)		

I. 2020-21 Real Estate Tax Rate	24.4461	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$45,643,627	\$45,643,627
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,643,627
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,112,753
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$41,112,753

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$41,112,753

Approx. Tax Levy for Tax Rate Calculation: \$45,643,627

York

Total

Index Maximums

p. Maximum Mills Based On Index	24.4472	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$45,645,681	\$45,645,681
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(if l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$137,200

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$41,112,753
Amount of Tax Relief for Homestead Exclusions \$0
Total Approx. Tax Revenue: \$41,112,753
Approx. Tax Levy for Tax Rate Calculation: \$45,643,627

York

Total

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

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE6111 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>
York	1,867,112,830	24.4461	45,643,627			90.07337%	
Totals:	1,867,112,830		45,643,627	0	45,643,627 X	90.07337%	= 41,112,753

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments			0
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%	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000
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			3,500,000
Total Act 511, Current Taxes			3,500,000
Act 511 Tax Limit -->	1,870,068,678 X	12	22,440,824
	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>									
	York	23.6663	24.4461	3.30%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,019,712
1200 Special Programs - Elementary / Secondary	9,549,458
1300 Vocational Education	2,149,371
1400 Other Instructional Programs - Elementary / Secondary	148,790
1800 Pre-Kindergarten	35,000
Total Instruction	\$41,902,331
2000 Support Services	
2100 Support Services - Students	2,609,177
2200 Support Services - Instructional Staff	5,927,090
2300 Support Services - Administration	3,847,582
2400 Support Services - Pupil Health	778,761
2500 Support Services - Business	824,055
2600 Operation and Maintenance of Plant Services	5,634,844
2700 Student Transportation Services	4,575,341
2800 Support Services - Central	604,786
2900 Other Support Services	40,000
Total Support Services	\$24,841,636
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,138,441
3300 Community Services	18,000
Total Operation of Non-Instructional Services	\$1,156,441
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,355,844
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$7,705,844
Total Estimated Expenditures and Other Financing Uses	\$75,606,252

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,128,411
200 Personnel Services - Employee Benefits	10,673,206
300 Purchased Professional and Technical Services	9,405
400 Purchased Property Services	102,310
500 Other Purchased Services	1,494,136
600 Supplies	525,879
700 Property	74,692
800 Other Objects	11,673
Total Regular Programs - Elementary / Secondary	\$30,019,712
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,154,450
200 Personnel Services - Employee Benefits	3,306,650
300 Purchased Professional and Technical Services	1,535,145
400 Purchased Property Services	1,500
500 Other Purchased Services	530,648
600 Supplies	14,265
700 Property	6,300
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$9,549,458
1300 Vocational Education	
100 Personnel Services - Salaries	406,322
200 Personnel Services - Employee Benefits	266,935
400 Purchased Property Services	1,500
500 Other Purchased Services	1,437,920
600 Supplies	36,374
800 Other Objects	320
Total Vocational Education	\$2,149,371
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	106,090
500 Other Purchased Services	41,000
600 Supplies	1,700
Total Other Instructional Programs - Elementary / Secondary	\$148,790
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	35,000
Total Pre-Kindergarten	\$35,000
Total Instruction	\$41,902,331
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,594,754
200 Personnel Services - Employee Benefits	949,992
300 Purchased Professional and Technical Services	3,410
400 Purchased Property Services	4,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	10,683
600 Supplies	36,928
700 Property	750
800 Other Objects	8,660
Total Support Services - Students	\$2,609,177
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,786,988
200 Personnel Services - Employee Benefits	1,417,608
300 Purchased Professional and Technical Services	137,935
400 Purchased Property Services	673,300
500 Other Purchased Services	50,724
600 Supplies	707,963
700 Property	1,144,322
800 Other Objects	8,250
Total Support Services - Instructional Staff	\$5,927,090
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,146,509
200 Personnel Services - Employee Benefits	1,329,324
300 Purchased Professional and Technical Services	173,450
400 Purchased Property Services	20,150
500 Other Purchased Services	79,525
600 Supplies	63,679
700 Property	3,250
800 Other Objects	31,695
Total Support Services - Administration	\$3,847,582
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	456,427
200 Personnel Services - Employee Benefits	293,308
300 Purchased Professional and Technical Services	3,950
400 Purchased Property Services	1,204
500 Other Purchased Services	2,418
600 Supplies	21,454
Total Support Services - Pupil Health	\$778,761
2500 Support Services - Business	
100 Personnel Services - Salaries	309,944
200 Personnel Services - Employee Benefits	222,721
300 Purchased Professional and Technical Services	29,800
400 Purchased Property Services	64,400
500 Other Purchased Services	34,700
600 Supplies	144,390
700 Property	5,500
800 Other Objects	12,600
Total Support Services - Business	\$824,055
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,430,234

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,014,510
300 Purchased Professional and Technical Services	560,700
400 Purchased Property Services	1,573,600
500 Other Purchased Services	345,700
600 Supplies	656,100
700 Property	50,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$5,634,844
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	103,291
200 Personnel Services - Employee Benefits	57,975
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	7,800
500 Other Purchased Services	4,041,975
600 Supplies	355,600
700 Property	4,000
800 Other Objects	500
Total Student Transportation Services	\$4,575,341
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	250,848
200 Personnel Services - Employee Benefits	189,838
300 Purchased Professional and Technical Services	80,350
400 Purchased Property Services	1,500
500 Other Purchased Services	23,000
600 Supplies	43,100
700 Property	12,000
800 Other Objects	4,150
Total Support Services - Central	\$604,786
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$24,841,636
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	547,201
200 Personnel Services - Employee Benefits	120,557
300 Purchased Professional and Technical Services	82,859
400 Purchased Property Services	37,050
500 Other Purchased Services	156,267
600 Supplies	118,181
700 Property	39,742
800 Other Objects	36,584
Total Student Activities	\$1,138,441
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	1,500
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	2,500
600 Supplies	1,000
800 Other Objects	3,000
Total Community Services	\$18,000
Total Operation of Non-Instructional Services	\$1,156,441
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,929,688
900 Other Uses of Funds	5,426,156
Total Debt Service / Other Expenditures and Financing Uses	\$7,355,844
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$7,705,844
TOTAL EXPENDITURES	\$75,606,252

2020-2021 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	10,500,000	9,646,500
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	200,000	100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	140,000	130,000
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	\$10,840,000	\$9,876,500

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	700,000	500,000
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	600,000	400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	25,000
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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

\$1,330,000

\$925,000

TOTAL CASH AND INVESTMENTS

\$12,170,000

\$10,801,500

Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection****General Fund**

0510 Bonds Payable	53,000,000	48,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	550,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,000,000	4,500,000
0599 Other Noncurrent Liabilities	575,000	600,000

Total General Fund**\$58,125,000****\$53,700,000****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 Indebtedness06/30/2020 Estimate06/30/2021 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

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 Permanent Fund		
Total Long-Term Indebtedness	\$58,125,000	\$53,700,000

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****\$58,125,000****\$53,700,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,462,136
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,462,136

5900 Budgetary Reserve	350,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,812,136
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