

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2020


President of the Board - Original Signature Required

06/11/20
Date


Secretary of the Board - Original Signature Required

06/11/20
Date


Chief School Administrator - Original Signature Required

06/11/20
Date

Tara Lineman

(814)438-3804 Extn :5450

Contact Person

Telephone Extension

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Email Address

SCHOOL DISTRICT : Union City Area SD	COUNTY : Erie	AUN : 105259103
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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	\$19132097
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/11/20
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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)

(/2006)

Local Name : Erie SD	County : Erie	AUN Number : 105259103
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(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 budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department.

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

FOR SCHOOL BOARD <i>George R. Palmer</i>	DATE 4/16/2020
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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.	Emergency and unexpected expenditures, potential grant opportunities/awards not included in other expenditure areas.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for Buildings & Grounds, Curriculum Supplies/Equipment, PSERS Stabilization Fund, Band Uniforms Contribution, Tech School Renovations, Cyber Charter School Stabilization Fund.

<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	5,492,990
0850 Unassigned Fund Balance	464,555
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,957,545</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,865,037
7000 Revenue from State Sources	14,488,931
8000 Revenue from Federal Sources	863,675
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,217,643</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,175,188</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,739,950
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	900
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	260,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,687
6910 Rentals	1,500
6940 Tuition from Patrons	12,000
6970 Services Provided Other Funds	60,000
6980 Revenue from Community Services Activities	20,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$3,865,037
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,568,849
7112 Basic Education Funding-Social Security	414,800
7220 Vocational Education	35,966
7240 Driver Education - Student	1,800
7271 Special Education funds for School-Aged Pupils	951,592
7311 Pupil Transportation Subsidy	610,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	462,724
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	334,870
7505 Ready to Learn Block Grant	283,155
7820 State Share of Retirement Contributions	1,810,175
REVENUE FROM STATE SOURCES	\$14,488,931
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	463,527
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	288,314
8519 NCLB, Title VI - Flexibility and Accountability	21,834

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$863,675
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,217,643

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,741,100

Amount of Tax Relief for Homestead Exclusions

\$334,870

Total Approx. Tax Revenue:

\$3,075,970

Approx. Tax Levy for Tax Rate Calculation:

\$3,314,327

Crawford

Erie

Total

2019-20 Data

a. Assessed Value

\$29,538,861

\$168,592,430

\$198,131,291

b. Real Estate Mills

44.4000

11.4100

I. 2020-21 Data

c. 2018 STEB Market Value

\$103,330,020

\$156,159,434

\$259,489,454

d. Assessed Value

\$29,719,208

\$168,801,265

\$198,520,473

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$1,311,525

\$1,923,640

\$3,235,165

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

39.82051%

60.17949%

100.00000%

II.

h. Rebalanced 2019-20 Tax Levy

\$1,288,259

\$1,946,906

\$3,235,165

(f Total * g)

i. Base Mills Subject to Index

44.4000

11.5480

(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%

92.00000%

k. Tax Levy Needed

\$1,319,782

\$1,994,545

\$3,314,327

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

44.4000

11.8100

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$1,319,533

\$1,993,543

\$3,313,076

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,978,206

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,739,950

(n * Est. Pct. Collection)

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,741,100

Amount of Tax Relief for Homestead Exclusions

\$334,870

Total Approx. Tax Revenue:

\$3,075,970

Approx. Tax Levy for Tax Rate Calculation:

\$3,314,327

Crawford

Erie

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	46.1760	12.0099	
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)	\$1,372,314	\$2,027,286	\$3,399,600
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	\$5,180.00	\$19,475.00	
Number of Homestead/Farmstead Properties	473	969	1442
Median Assessed Value of Homestead Properties			\$76,360

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,741,100

Amount of Tax Relief for Homestead Exclusions

\$334,870

Total Approx. Tax Revenue:

\$3,075,970

Approx. Tax Levy for Tax Rate Calculation:

\$3,314,327

Crawford

Erie

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$334,870

Lowering RE Tax Rate

\$0

\$334,870

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$334,870

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>
Crawford	29,719,208	44.4000	1,319,533			92.00000%	
Erie	168,801,265	11.8100	1,993,543			92.00000%	
Totals:	198,520,473		3,313,076	- 334,870 =	2,978,206 X	92.00000% =	2,739,950

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,500
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 <u>Current Act 511 Per Capita Taxes</u>	\$5.00	\$0.00	13,500
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			20,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	1.000%	0.000%	370,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	30,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			400,000
Total Act 511, Current Taxes			413,500
Act 511 Tax Limit -->		259,489,454 X	12
		Market Value	Mills
			3,113,873
			(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>									
	Crawford	44.4000	44.4000	0.00%	Yes	4.0%				
	Erie	11.5480	11.8100	2.27%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,809,611
1200 Special Programs - Elementary / Secondary	2,505,562
1300 Vocational Education	412,585
1400 Other Instructional Programs - Elementary / Secondary	169,216
1700 Higher Education Programs for Secondary Students	1,500
Total Instruction	\$10,898,474
2000 Support Services	
2100 Support Services - Students	570,606
2200 Support Services - Instructional Staff	375,685
2300 Support Services - Administration	1,118,901
2400 Support Services - Pupil Health	164,866
2500 Support Services - Business	410,265
2600 Operation and Maintenance of Plant Services	1,495,290
2700 Student Transportation Services	1,563,524
2800 Support Services - Central	262,821
2900 Other Support Services	17,630
Total Support Services	\$5,979,588
3000 Operation of Non-Instructional Services	
3200 Student Activities	603,956
3300 Community Services	61,694
Total Operation of Non-Instructional Services	\$665,650
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	117,000
Total Facilities Acquisition, Construction and Improvement Services	\$117,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,321,385
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$1,471,385
Total Estimated Expenditures and Other Financing Uses	\$19,132,097

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,259,231
200 Personnel Services - Employee Benefits	2,809,830
300 Purchased Professional and Technical Services	65,050
500 Other Purchased Services	318,000
600 Supplies	235,000
700 Property	122,500
Total Regular Programs - Elementary / Secondary	\$7,809,611
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	993,000
200 Personnel Services - Employee Benefits	690,408
300 Purchased Professional and Technical Services	425,354
500 Other Purchased Services	372,300
600 Supplies	22,000
700 Property	2,500
Total Special Programs - Elementary / Secondary	\$2,505,562
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	46,658
200 Personnel Services - Employee Benefits	34,081
500 Other Purchased Services	316,846
600 Supplies	15,000
Total Vocational Education	\$412,585
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,437
200 Personnel Services - Employee Benefits	25,779
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	6,000
Total Other Instructional Programs - Elementary / Secondary	\$169,216
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$10,898,474
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	316,109
200 Personnel Services - Employee Benefits	211,893
300 Purchased Professional and Technical Services	35,354
500 Other Purchased Services	1,500
600 Supplies	5,500
800 Other Objects	250
Total Support Services - Students	\$570,606
2200 <u>Support Services - Instructional Staff</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	181,628
300 Purchased Professional and Technical Services	165,707
500 Other Purchased Services	19,100
600 Supplies	5,000
Total Support Services - Instructional Staff	4,250
	\$375,685
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	579,210
200 Personnel Services - Employee Benefits	368,987
300 Purchased Professional and Technical Services	76,054
500 Other Purchased Services	65,400
600 Supplies	17,550
700 Property	2,500
800 Other Objects	9,200
Total Support Services - Administration	\$1,118,901
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	81,050
200 Personnel Services - Employee Benefits	68,566
300 Purchased Professional and Technical Services	5,750
600 Supplies	9,500
Total Support Services - Pupil Health	\$164,866
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	194,347
200 Personnel Services - Employee Benefits	148,918
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	7,350
600 Supplies	3,650
800 Other Objects	5,000
Total Support Services - Business	\$410,265
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	514,923
200 Personnel Services - Employee Benefits	331,745
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	142,350
500 Other Purchased Services	70,500
600 Supplies	380,222
700 Property	43,300
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$1,495,290
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,700
500 Other Purchased Services	1,559,824
600 Supplies	2,000
Total Student Transportation Services	\$1,563,524

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	75,777
300 Purchased Professional and Technical Services	44,544
500 Other Purchased Services	138,500
600 Supplies	1,500
600 Supplies	2,500
Total Support Services - Central	\$262,821
2900 Other Support Services	
500 Other Purchased Services	17,630
Total Other Support Services	\$17,630
Total Support Services	\$5,979,588
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	255,718
300 Purchased Professional and Technical Services	108,475
400 Purchased Property Services	63,133
500 Other Purchased Services	12,000
600 Supplies	102,475
700 Property	15,630
800 Other Objects	32,900
800 Other Objects	13,625
Total Student Activities	\$603,956
3300 Community Services	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	20,108
300 Purchased Professional and Technical Services	17,886
400 Purchased Property Services	4,500
500 Other Purchased Services	1,000
600 Supplies	2,650
800 Other Objects	14,000
800 Other Objects	1,550
Total Community Services	\$61,694
Total Operation of Non-Instructional Services	\$665,650
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	117,000
Total Facilities Acquisition, Construction and Improvement Services	\$117,000
Total Facilities Acquisition, Construction and Improvement Services	\$117,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	30,235
900 Other Uses of Funds	1,291,150
Total Debt Service / Other Expenditures and Financing Uses	\$1,321,385

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$1,471,385
TOTAL EXPENDITURES	\$19,132,097

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	6,450,000	6,535,546
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	883,535	908,535
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	45,000
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	\$7,373,535	\$7,489,081

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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

\$7,373,535

\$7,489,081

Long-Term Indebtedness

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	13,140,000	12,405,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	373,000	354,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,513,000	\$12,759,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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

\$13,513,000

\$12,759,000

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	\$13,513,000	\$12,759,000

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,043,091
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,043,091
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,193,091