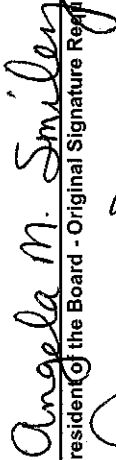


PRELIMINARY GENERAL FUND BUDGET

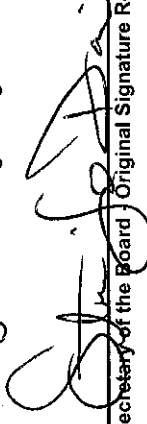
Fiscal Year 2020-2021

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 01/13/2020


President of the Board - Original Signature Required

Date 1/14/2020


Secretary of the Board - Original Signature Required

Date 1/14/2020


Chief School Administrator - Original Signature Required

Date 1/14/2020

Stevie Davis
Contact Person

(717)789-3934 Extn :5511
Telephone Extension

sdavis@westperry.org
Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$883,803.00 Approved Referendum Exception Amt: \$0.00	We have not submitted our Referendum Exceptions yet.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$367,752.00 Function 2200, Object 200: \$488,482.00	Object 200 is larger due to tuition reimbursement costs being budgeted under 240.
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.	There is a slight balance being retained in case any unexpected costs arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards the rising costs of pension and health insurance.

<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	2,902,870
0820 Restricted Fund Balance	3,989,049
0830 Committed Fund Balance	6,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,823,489
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,368,516</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,242,889
7000 Revenue from State Sources	18,499,994
8000 Revenue from Federal Sources	683,761
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,426,644</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$52,795,160</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,098,889
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	86,000
6120 Current Per Capita Taxes, Section 679	54,500
6140 Current Act 511 Taxes - Flat Rate Assessments	54,500
6150 Current Act 511 Taxes - Proportional Assessments	4,965,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	505,000
6910 Rentals	15,000
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$23,242,889

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,940,000
7160 Tuition for Orphans Subsidy	75,000
7220 Vocational Education	65,000
7271 Special Education funds for School-Aged Pupils	1,880,000
7292 Pre-K Counts	374,000
7311 Pupil Transportation Subsidy	2,022,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	554,252
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	739,927
7505 Ready to Learn Block Grant	394,553
7810 State Share of Social Security and Medicare Taxes	620,774
7820 State Share of Retirement Contributions	2,789,488

REVENUE FROM STATE SOURCES \$18,499,994

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	495,690
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,885
8517 NCLB, Title IV - 21st Century Schools	33,186

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	60,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$683,761
-------------------------------------	------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,426,644
---	-------------------

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,098,889	
Amount of Tax Relief for Homestead Exclusions	<u>\$739,987</u>	
Total Approx. Tax Revenue:	\$16,838,876	
Approx. Tax Levy for Tax Rate Calculation:	\$18,187,575	

	Perry	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$1,295,398,920	\$1,295,398,920
b. Real Estate Mills	12.7900	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,155,125,491	\$1,155,125,491
d. Assessed Value	\$1,302,834,920	\$1,302,834,920
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$16,568,152	\$16,568,152
(a * b)		
2020-21 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$16,568,152	\$16,568,152
(f Total * g)		
i. Base Mills Subject to Index	12.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.27000%	92.27000%
k. Tax Levy Needed	\$18,187,575	\$18,187,575
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	13.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,187,575	\$18,187,575
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,447,588
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,098,889
(n * Est. Pct. Collection)		

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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): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,098,889	
Amount of Tax Relief for Homestead Exclusions	<u>\$739,987</u>	
Total Approx. Tax Revenue:	\$16,838,876	
Approx. Tax Levy for Tax Rate Calculation:	\$18,187,575	
	Perry	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.2248	
q. Mills In Excess of Index (if l > p), (l - p))	0.7352	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,229,731	\$17,229,731
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$957,844	\$957,844
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$883,803	\$883,803

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		\$0

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,098,889
Amount of Tax Relief for Homestead Exclusions	<u>\$739,987</u>
Total Approx. Tax Revenue:	\$16,838,876
Approx. Tax Levy for Tax Rate Calculation:	\$18,187,575

Perry	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$739,927	Lowering RE Tax Rate	\$0	\$739,927
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$60			\$60
Amount of Tax Relief from State/Local Sources				\$739,987

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>
Perry	1,302,834,920	13.9600	18,187,575			92.27000%	
Totals:	1,302,834,920		18,187,575	739,987 =	17,447,588 X	92.27000% =	16,098,889

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		54,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	54,500
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 54,500 54,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	4,675,000	4,675,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	290,000	290,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes– Proportional Assessments 4,965,000 4,965,000

Total Act 511, Current Taxes 5,019,500

Act 511 Tax Limit -->	1,155,125,491 X	12	13,861,506
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Perry	12.7900	13.9600	9.15%	No	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,112,900
1200 Special Programs - Elementary / Secondary	5,924,602
1300 Vocational Education	1,436,432
1400 Other Instructional Programs - Elementary / Secondary	396,839
1500 Nonpublic School Programs	3,760
1700 Higher Education Programs for Secondary Students	125,350
1800 Pre-Kindergarten	422,549
Total Instruction	\$25,422,432
2000 Support Services	
2100 Support Services - Students	1,530,258
2200 Support Services - Instructional Staff	1,023,370
2300 Support Services - Administration	2,839,505
2400 Support Services - Pupil Health	481,746
2500 Support Services - Business	885,748
2600 Operation and Maintenance of Plant Services	4,199,245
2700 Student Transportation Services	2,914,672
2800 Support Services - Central	509,553
2900 Other Support Services	24,000
Total Support Services	\$14,408,097
3000 Operation of Non-Instructional Services	
3200 Student Activities	403,611
Total Operation of Non-Instructional Services	\$403,611
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,000
5200 Interfund Transfers - Out	2,698,106
Total Other Expenditures and Financing Uses	\$2,701,106
Total Estimated Expenditures and Other Financing Uses	\$42,935,246

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,548,905
200 Personnel Services - Employee Benefits	5,880,675
300 Purchased Professional and Technical Services	118,850
400 Purchased Property Services	10,063
500 Other Purchased Services	2,067,909
600 Supplies	257,162
700 Property	224,583
800 Other Objects	4,753
Total Regular Programs - Elementary / Secondary	\$17,112,900
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,527,987
200 Personnel Services - Employee Benefits	1,859,453
300 Purchased Professional and Technical Services	729,650
500 Other Purchased Services	720,550
600 Supplies	28,662
700 Property	6,800
800 Other Objects	51,500
Total Special Programs - Elementary / Secondary	\$5,924,602
1300 Vocational Education	
100 Personnel Services - Salaries	350,694
200 Personnel Services - Employee Benefits	213,073
400 Purchased Property Services	3,690
500 Other Purchased Services	853,354
600 Supplies	14,975
700 Property	646
Total Vocational Education	\$1,436,432
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	39,982
200 Personnel Services - Employee Benefits	27,502
500 Other Purchased Services	328,724
600 Supplies	231
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$396,839
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,760
Total Nonpublic School Programs	\$3,760
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	125,350
Total Higher Education Programs for Secondary Students	\$125,350
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	204,152
200 Personnel Services - Employee Benefits	122,497

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	4,600
500 Other Purchased Services	74,400
600 Supplies	16,900
Total Pre-Kindergarten	\$422,549
Total Instruction	\$25,422,432
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	905,842
200 Personnel Services - Employee Benefits	571,448
300 Purchased Professional and Technical Services	43,500
500 Other Purchased Services	500
600 Supplies	8,083
800 Other Objects	885
Total Support Services - Students	\$1,530,258
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	367,752
200 Personnel Services - Employee Benefits	488,482
300 Purchased Professional and Technical Services	53,400
400 Purchased Property Services	3,568
500 Other Purchased Services	45,500
600 Supplies	61,668
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$1,023,370
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,367,228
200 Personnel Services - Employee Benefits	1,032,895
300 Purchased Professional and Technical Services	294,000
400 Purchased Property Services	56,297
500 Other Purchased Services	45,292
600 Supplies	19,693
800 Other Objects	24,100
Total Support Services - Administration	\$2,839,505
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	207,019
200 Personnel Services - Employee Benefits	153,843
300 Purchased Professional and Technical Services	115,004
500 Other Purchased Services	100
600 Supplies	5,780
Total Support Services - Pupil Health	\$481,746
2500 Support Services - Business	
100 Personnel Services - Salaries	452,928
200 Personnel Services - Employee Benefits	301,870
300 Purchased Professional and Technical Services	80,500
400 Purchased Property Services	8,000

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	32,450
600 Supplies	5,500
700 Property	2,000
800 Other Objects	2,500
Total Support Services - Business	\$885,748
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,078,765
200 Personnel Services - Employee Benefits	845,810
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,137,250
500 Other Purchased Services	114,500
600 Supplies	434,500
700 Property	568,420
800 Other Objects	15,000
Total Operation and Maintenance of Plant Services	\$4,199,245
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	129,499
200 Personnel Services - Employee Benefits	65,705
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	2,713,968
600 Supplies	1,200
800 Other Objects	200
Total Student Transportation Services	\$2,914,672
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	157,198
200 Personnel Services - Employee Benefits	127,105
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	49,000
600 Supplies	65,250
700 Property	35,000
Total Support Services - Central	\$509,553
2900 <u>Other Support Services</u>	
500 Other Purchased Services	24,000
Total Other Support Services	\$24,000
Total Support Services	\$14,408,097
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	168,840
200 Personnel Services - Employee Benefits	44,889
300 Purchased Professional and Technical Services	81,097
500 Other Purchased Services	47,321
600 Supplies	54,562
800 Other Objects	6,902

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$403,611
Total Operation of Non-Instructional Services	\$403,611
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,698,106
Total Interfund Transfers - Out	\$2,698,106
Total Other Expenditures and Financing Uses	\$2,701,106
TOTAL EXPENDITURES	\$42,935,246

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Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	10,368,516	9,869,685
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	2,004,247	2,009,047
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	183,000	180,000
Permanent Fund		
Total Cash and Short-Term Investments	\$12,555,763	\$12,058,732

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	\$12,555,763	\$12,058,732
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	26,377,863	23,570,807
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,239,107	1,243,294
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,643,485	3,486,849
0599 Other Noncurrent Liabilities		

Total General Fund	\$31,260,455	\$28,300,950
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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		
---	--	--

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

<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	\$31,260,455	\$28,300,950

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	\$31,260,455	\$28,300,950
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,902,870
0820 Restricted Fund Balance	3,989,049
0830 Committed Fund Balance	6,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,314,887
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,859,914

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,751,833
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