

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Abington Heights SD	County : Lackawanna	AUN Number : 119350303
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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 7/1/2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Abington Heights SD	COUNTY : Lackawanna	AUN : 119350303
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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	\$50467169
Ending Unassigned Fund Balance	\$32345
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%

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 7/1/2020
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DUE DATE: AUGUST 15 2020

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date 7/1/2020

Secretary of the Board - Original Signature Required

Date 7/1/2020

Chief School Administrator - Original Signature Required

Date 7/1/2020

James D Mirabelli

Contact Person

(570)585-8223

Extn :

Telephone

Extension

mirabellj@ahsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$345,588.00 Function 2200, Object 200: \$440,282.00	Tuition reimbursement.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve has historically been utilized for unknown expenditures which arise during a fiscal year. Due to the COVID-19 pandemic and continually evolving guidance and potentially higher costs due to increased cleaning, supplies, transport, etc.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance will be utilized to fund future operations and stability as well as provide for flexibility when unknown costs or revenue shortfalls 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.	Committed for salary and benefit obligation increases.
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 for capital projects.

ITEM	AMOUNTS	
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	500,000	
0840 Assigned Fund Balance	7,000,000	
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	31,865,144	
7000 Revenue from State Sources	15,072,830	
8000 Revenue from Federal Sources	1,061,540	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$47,999,514</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$57,499,514</u>

LEA : 119350303 Abington Heights SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,009,144
6113 Public Utility Realty Taxes	31,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,000
6150 Current Act 511 Taxes - Proportional Assessments	4,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	110,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	30,000
6940 Tuition from Patrons	10,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$31,865,144
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,583,125
7112 Basic Education Funding-Social Security	838,601
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,758,082
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,308
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	815,722
7501 PA Accountability Grants	294,812
7820 State Share of Retirement Contributions	3,709,180
REVENUE FROM STATE SOURCES	\$15,072,830
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8517 NCLB, Title IV - 21St Century Schools	20,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	576,540
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$1,061,540
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,999,514

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,009,144	
Amount of Tax Relief for Homestead Exclusions	<u>\$815,722</u>	
Total Approx. Tax Revenue:	\$26,824,866	
Approx. Tax Levy for Tax Rate Calculation:	\$28,838,589	
	Lackawanna	Total

2019-20 Data		
a. Assessed Value	\$233,016,380	\$233,016,380
b. Real Estate Mills	122.9100	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,963,863,272	\$1,963,863,272
d. Assessed Value	\$234,631,758	\$234,631,758
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$28,640,043	\$28,640,043
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$28,640,043	\$28,640,043
(f Total * g)		
i. Base Mills Subject to Index	122.9100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.81400%	92.81400%
k. Tax Levy Needed	\$28,838,589	\$28,838,589
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	122.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,838,589	\$28,838,589
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,022,867
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,009,144
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,009,144	
Amount of Tax Relief for Homestead Exclusions	<u>\$815,722</u>	
Total Approx. Tax Revenue:	\$26,824,866	
Approx. Tax Levy for Tax Rate Calculation:	\$28,838,589	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	126.5973	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,703,747	\$29,703,747
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,093.11	
Number of Homestead/Farmstead Properties	6074	6074
Median Assessed Value of Homestead Properties		\$20,000

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,009,144
Amount of Tax Relief for Homestead Exclusions	<u>\$815,722</u>
Total Approx. Tax Revenue:	\$26,824,866
Approx. Tax Levy for Tax Rate Calculation:	\$28,838,589
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$815,722	Lowering RE Tax Rate	\$0	\$815,722
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$815,722

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 119350303 Abington Heights SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/2/2020 10:20:35 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lackawanna	234,631,758	122.9100	28,838,589			92.81400%	
Totals:	234,631,758		28,838,589	- 815,722 =	28,022,867 X	92.81400% =	26,009,144
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	53,000	53,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						53,000	53,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,600,000	3,600,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000
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						4,000,000	4,000,000
Total Act 511, Current Taxes							4,053,000
Act 511 Tax Limit -->				1,963,863,272 X	12	23,566,359	
				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> Lackawanna	122.9100	122.9100	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,193,906
1200 Special Programs - Elementary / Secondary	6,000,391
1300 Vocational Education	325,000
1400 Other Instructional Programs - Elementary / Secondary	121,639
1500 Nonpublic School Programs	790
Total Instruction	\$33,641,726
2000 Support Services	
2100 Support Services - Students	2,053,358
2200 Support Services - Instructional Staff	841,500
2300 Support Services - Administration	2,600,192
2400 Support Services - Pupil Health	693,380
2500 Support Services - Business	549,713
2600 Operation and Maintenance of Plant Services	4,274,895
2700 Student Transportation Services	2,465,378
2800 Support Services - Central	525,741
2900 Other Support Services	60,000
Total Support Services	\$14,064,157
3000 Operation of Non-Instructional Services	
3200 Student Activities	801,532
3300 Community Services	71,263
Total Operation of Non-Instructional Services	\$872,795
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	207,535
5200 Interfund Transfers - Out	680,956
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$1,888,491
Total Estimated Expenditures and Other Financing Uses	\$50,467,169

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,523,078
200 Personnel Services - Employee Benefits	10,084,477
300 Purchased Professional and Technical Services	504,795
400 Purchased Property Services	315,400
500 Other Purchased Services	916,370
600 Supplies	799,786
700 Property	50,000
Total Regular Programs - Elementary / Secondary	\$27,193,906
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,047,666
200 Personnel Services - Employee Benefits	1,734,545
300 Purchased Professional and Technical Services	690,000
500 Other Purchased Services	403,500
600 Supplies	124,680
Total Special Programs - Elementary / Secondary	\$6,000,391
1300 <u>Vocational Education</u>	
500 Other Purchased Services	325,000
Total Vocational Education	\$325,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	62,000
200 Personnel Services - Employee Benefits	26,139
500 Other Purchased Services	33,500
Total Other Instructional Programs - Elementary / Secondary	\$121,639
1500 <u>Nonpublic School Programs</u>	
600 Supplies	790
Total Nonpublic School Programs	\$790
Total Instruction	\$33,641,726
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,079,937
200 Personnel Services - Employee Benefits	723,221
300 Purchased Professional and Technical Services	217,400
400 Purchased Property Services	4,500
600 Supplies	28,300
Total Support Services - Students	\$2,053,358
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	345,588
200 Personnel Services - Employee Benefits	440,282
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	8,550
600 Supplies	46,080

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Description	Amount
Total Support Services - Instructional Staff	\$841,500
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,260,942
200 Personnel Services - Employee Benefits	781,891
300 Purchased Professional and Technical Services	391,000
400 Purchased Property Services	43,409
500 Other Purchased Services	76,500
600 Supplies	29,750
800 Other Objects	16,700
Total Support Services - Administration	\$2,600,192
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	417,726
200 Personnel Services - Employee Benefits	266,274
500 Other Purchased Services	880
600 Supplies	8,500
Total Support Services - Pupil Health	\$693,380
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	281,634
200 Personnel Services - Employee Benefits	208,329
300 Purchased Professional and Technical Services	47,500
400 Purchased Property Services	2,250
600 Supplies	10,000
Total Support Services - Business	\$549,713
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	865,065
200 Personnel Services - Employee Benefits	654,830
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	1,509,000
500 Other Purchased Services	338,000
600 Supplies	750,000
700 Property	85,000
Total Operation and Maintenance of Plant Services	\$4,274,895
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	148,059
200 Personnel Services - Employee Benefits	82,111
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	2,136,708
600 Supplies	95,000
Total Student Transportation Services	\$2,465,378
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	299,400
200 Personnel Services - Employee Benefits	216,348
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	2,493

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<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$525,741
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$14,064,157
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	433,668
200 Personnel Services - Employee Benefits	204,114
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	9,000
500 Other Purchased Services	52,000
600 Supplies	78,000
700 Property	250
Total Student Activities	\$801,532
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	27,900
200 Personnel Services - Employee Benefits	11,763
300 Purchased Professional and Technical Services	4,200
600 Supplies	27,400
Total Community Services	\$71,263
Total Operation of Non-Instructional Services	\$872,795
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	24,818
900 Other Uses of Funds	182,717
Total Debt Service / Other Expenditures and Financing Uses	\$207,535
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	680,956
Total Interfund Transfers - Out	\$680,956
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$1,888,491
TOTAL EXPENDITURES	\$50,467,169

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	14,000,000	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,000,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	6,000,000	6,000,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,250,000	\$18,250,000

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$23,250,000	\$18,250,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	3,900,000	3,285,000
0520 Extended-Term Financing Agreements Payable	755,759	573,041
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,655,759	\$3,858,041
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		

<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	\$4,655,759	\$3,858,041

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$4,655,759	\$3,858,041

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	32,345
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,032,345
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,032,345