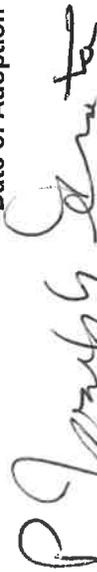


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/18/2020



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

7-13-2020

Date

7/14/2020

Date

7/14/2020

Date

Crystal Clark

Contact Person

crystal.clark@bvasd.net

Email Address

(724)808-2500

Telephone

Extn :1109

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Belle Vernon Area SD	COUNTY : Westmoreland	AUN : 107650603
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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	\$38072850
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 7-14-2020
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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)

(03/2006)

School District Name : Belle Vernon Area SD	County : Westmoreland	AUN Number : 107650603
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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 7-13-2020
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
3015	Beginning Fund Balance: No data reported in Account Codes 0830,0840,0850. Please enter an explanation.	fund balances has been determined to not be available for appropriation
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$613,414.00 Function 2700, Object 200: \$649,692.00	The annual cost of Benefits is more than transportation salaries
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We allocated \$100,000 to the Budgetary Reserve for uncertainty during the pandemic for the potential decrease revenue collections and added expenditures.

<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	1,415,747
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,377,749
7000 Revenue from State Sources	17,864,808
8000 Revenue from Federal Sources	830,293
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,072,850</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,072,850</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	14,713,172
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	17,100
6114 Payments in Lieu of Current Taxes - State / Local	109,426
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	2,847,110
6400 Delinquencies on Taxes Levied / Assessed by the LEA	985,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,000
6910 Rentals	28,100
6920 Contributions and Donations from Private Sources	1,341
6990 Refunds and Other Miscellaneous Revenue	91,500

REVENUE FROM LOCAL SOURCES \$19,377,749

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,848,524
7112 Basic Education Funding-Social Security	750,000
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,693,814
7311 Pupil Transportation Subsidy	905,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	942,593
7505 Ready to Learn Block Grant	444,877
7820 State Share of Retirement Contributions	3,200,000

REVENUE FROM STATE SOURCES \$17,864,808

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	50,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	470,184
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,555
8517 NCLB, Title IV - 21st Century Schools	39,554
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	185,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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REVENUE FROM FEDERAL SOURCES	\$830,293
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,072,850
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Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$14,714,513		
Amount of Tax Relief for Homestead Exclusions	<u>\$942,593</u>		
Total Approx. Tax Revenue:	\$15,657,106		
Approx. Tax Levy for Tax Rate Calculation:	\$16,874,305		

	Fayette	Westmoreland	Total
<hr/>			
2019-20 Data			
a. Assessed Value	\$160,739,770	\$159,527,340	\$320,267,110
b. Real Estate Mills	19.8900	86.9000	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$198,940,877	\$884,808,481	\$1,083,749,358
d. Assessed Value	\$161,004,810	\$158,535,450	\$319,540,260
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy	\$3,197,114	\$13,862,926	\$17,060,040
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	18.35672%	81.64328%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$3,131,664	\$13,928,376	\$17,060,040
(f Total * g)			
i. Base Mills Subject to Index	19.8900	87.3102	
(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	90.00000%	92.89050%	92.35990%
k. Tax Levy Needed	\$3,097,569	\$13,776,736	\$16,874,305
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	19.2300	86.9000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,096,122	\$13,776,731	\$16,872,853
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,930,260
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,713,172
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$14,714,513

Amount of Tax Relief for Homestead Exclusions

\$942,593

Total Approx. Tax Revenue:

\$15,657,106

Approx. Tax Levy for Tax Rate Calculation:

\$16,874,305

	Fayette	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	20.5861	90.3660	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,314,461	\$14,326,214	\$17,640,675
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	\$8,974.00	\$1,986.00	
Number of Homestead/Farmstead Properties	1577	3902	5479
Median Assessed Value of Homestead Properties			\$19,070

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$14,714,513			
Amount of Tax Relief for Homestead Exclusions	<u>\$942,593</u>			
Total Approx. Tax Revenue:	\$15,657,106			
Approx. Tax Levy for Tax Rate Calculation:	\$16,874,305			
	Fayette	Westmoreland		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$942,593	Lowering RE Tax Rate	\$0	\$942,593
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$942,593

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>
Fayette	161,004,810	19.2300	3,096,122			90.00000%	
Westmoreland	158,535,450	86.9000	13,776,731			92.89050%	
Totals:	319,540,260		16,872,853	- 942,593 =	15,930,260 X	92.35990% =	14,713,172

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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			75,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,992,110
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	150,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	480,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,847,110
Total Act 511, Current Taxes			2,922,110
Act 511 Tax Limit -->		1,083,749,358 X	12
		Market Value	Mills
			13,004,992
			(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>								
	Fayette	19.8900	19.2300	-3.30%	Yes	3.5%			
	Westmoreland	87.3102	86.9000	-0.45%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.5%			
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,745,233
1200 Special Programs - Elementary / Secondary	4,695,583
1300 Vocational Education	386,830
1400 Other Instructional Programs - Elementary / Secondary	69,365
1500 Nonpublic School Programs	10,000
Total Instruction	\$22,907,011
2000 Support Services	
2100 Support Services - Students	1,140,147
2200 Support Services - Instructional Staff	707,227
2300 Support Services - Administration	2,082,762
2400 Support Services - Pupil Health	529,611
2500 Support Services - Business	492,784
2600 Operation and Maintenance of Plant Services	3,231,056
2700 Student Transportation Services	1,661,858
2800 Support Services - Central	872,370
2900 Other Support Services	9,462
Total Support Services	\$10,727,277
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,284,869
Total Operation of Non-Instructional Services	\$1,284,869
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,053,693
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,153,693
Total Estimated Expenditures and Other Financing Uses	\$38,072,850

2020-2021 Final General Fund Budget

LEA : 107650603 Belle Vernon Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,296,727
200 Personnel Services - Employee Benefits	6,227,322
300 Purchased Professional and Technical Services	154,760
400 Purchased Property Services	72,100
500 Other Purchased Services	629,342
600 Supplies	339,522
700 Property	1,800
800 Other Objects	23,660
Total Regular Programs - Elementary / Secondary	\$17,745,233
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,812,714
200 Personnel Services - Employee Benefits	1,146,343
300 Purchased Professional and Technical Services	1,206,600
500 Other Purchased Services	495,297
600 Supplies	30,983
800 Other Objects	3,646
Total Special Programs - Elementary / Secondary	\$4,695,583
1300 <u>Vocational Education</u>	
500 Other Purchased Services	386,830
Total Vocational Education	\$386,830
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	19,365
Total Other Instructional Programs - Elementary / Secondary	\$69,365
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
Total Instruction	\$22,907,011
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	617,957
200 Personnel Services - Employee Benefits	426,912
300 Purchased Professional and Technical Services	51,014
400 Purchased Property Services	900
500 Other Purchased Services	3,940
600 Supplies	39,024
800 Other Objects	400
Total Support Services - Students	\$1,140,147
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	423,573
200 Personnel Services - Employee Benefits	248,974

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	550
400 Purchased Property Services	600
600 Supplies	32,830
800 Other Objects	700
Total Support Services - Instructional Staff	\$707,227
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,112,249
200 Personnel Services - Employee Benefits	659,337
300 Purchased Professional and Technical Services	130,815
400 Purchased Property Services	36,165
500 Other Purchased Services	49,130
600 Supplies	68,705
800 Other Objects	26,361
Total Support Services - Administration	\$2,082,762
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	292,291
200 Personnel Services - Employee Benefits	218,871
300 Purchased Professional and Technical Services	9,566
400 Purchased Property Services	428
500 Other Purchased Services	750
600 Supplies	7,705
Total Support Services - Pupil Health	\$529,611
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	236,826
200 Personnel Services - Employee Benefits	163,790
300 Purchased Professional and Technical Services	59,500
500 Other Purchased Services	15,200
600 Supplies	9,318
800 Other Objects	8,150
Total Support Services - Business	\$492,784
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,016,871
200 Personnel Services - Employee Benefits	855,925
300 Purchased Professional and Technical Services	99,770
400 Purchased Property Services	486,666
500 Other Purchased Services	121,569
600 Supplies	650,055
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$3,231,056
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	613,414
200 Personnel Services - Employee Benefits	649,692
300 Purchased Professional and Technical Services	4,225
400 Purchased Property Services	20,000
500 Other Purchased Services	74,600

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	286,000
700 Property	13,227
800 Other Objects	700
Total Student Transportation Services	\$1,661,858
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	195,227
200 Personnel Services - Employee Benefits	131,791
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	36,500
500 Other Purchased Services	122,425
600 Supplies	261,427
700 Property	79,500
Total Support Services - Central	\$872,370
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,462
Total Other Support Services	\$9,462
Total Support Services	\$10,727,277
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	576,424
200 Personnel Services - Employee Benefits	396,360
300 Purchased Professional and Technical Services	115,300
400 Purchased Property Services	36,570
500 Other Purchased Services	32,200
600 Supplies	95,115
700 Property	400
800 Other Objects	32,500
Total Student Activities	\$1,284,869
Total Operation of Non-Instructional Services	\$1,284,869
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	977,275
900 Other Uses of Funds	2,076,418
Total Debt Service / Other Expenditures and Financing Uses	\$3,053,693
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,153,693
TOTAL EXPENDITURES	\$38,072,850

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	1,400,000	1,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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	\$1,400,000	\$1,400,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$1,400,000** **\$1,400,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	30,000,000	29,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,000,000	7,000,000
0540 Accumulated Compensated Absences	35,000	35,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,000,000	6,000,000
0599 Other Noncurrent Liabilities	61,500,000	61,500,000

Total General Fund	\$104,535,000	\$103,535,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
---	--	--

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	\$104,535,000	\$103,535,000

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	\$104,535,000	\$103,535,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,415,747
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,515,747