

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

6/25/2020

Date



Secretary of the Board - Original Signature Required

6-25-2020

Date



Chief School Administrator - Original Signature Required

6/25/2020

Date

Christopher McHugh

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bristol Borough SD	COUNTY : Bucks	AUN : 122091303
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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	\$24602663
Ending Unassigned Fund Balance	\$971728
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.9%

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 6/25/2020
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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 : Bristol Borough SD	County : Bucks	AUN Number : 122091303
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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 6/25/2020
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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>
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.	Necessary for Contingencies.

<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	305,944	
0820 Restricted Fund Balance	96,680	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	971,728	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$971,728</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,714,182	
7000 Revenue from State Sources	11,943,293	
8000 Revenue from Federal Sources	945,188	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,602,663</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,574,391</u>

LEA : 122091303 Bristol Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,685,089
6112 Interim Real Estate Taxes	31,532
6113 Public Utility Realty Taxes	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,000
6150 Current Act 511 Taxes - Proportional Assessments	107,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	492,500
6500 Earnings on Investments	26,520
6700 Revenues from LEA Activities	4,500
6910 Rentals	279,541
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$11,714,182
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,882,491
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,075,866
7311 Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	261,004
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,160
7340 State Property Tax Reduction Allocation	497,393
7501 PA Accountability Grants	214,151
7810 State Share of Social Security and Medicare Taxes	497,393
7820 State Share of Retirement Contributions	2,247,835
REVENUE FROM STATE SOURCES	\$11,943,293
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	285,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,499
8517 NCLB, Title IV - 21St Century Schools	27,689
REVENUE FROM FEDERAL SOURCES	\$945,188
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,602,663

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,685,089	
Amount of Tax Relief for Homestead Exclusions	<u>\$497,393</u>	
Total Approx. Tax Revenue:	\$11,182,482	
Approx. Tax Levy for Tax Rate Calculation:	\$11,804,365	
	Bucks	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$76,754,470	\$76,754,470
b. Real Estate Mills	154.0000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$568,680,107	\$568,680,107
d. Assessed Value	\$76,651,720	\$76,651,720
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$11,820,188	\$11,820,188
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$11,820,188	\$11,820,188
(f Total * g)		
i. Base Mills Subject to Index	154.0000	
(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	94.50000%	94.50000%
k. Tax Levy Needed	\$11,804,365	\$11,804,365
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	154.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,804,365	\$11,804,365
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,306,972
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,685,089
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,685,089	
Amount of Tax Relief for Homestead Exclusions	<u>\$497,393</u>	
Total Approx. Tax Revenue:	\$11,182,482	
Approx. Tax Levy for Tax Rate Calculation:	\$11,804,365	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	159.5440	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,229,322	\$12,229,322
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	\$1,881.00	
Number of Homestead/Farmstead Properties	1717	1717
Median Assessed Value of Homestead Properties		\$16,680

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,685,089
Amount of Tax Relief for Homestead Exclusions	<u>\$497,393</u>
Total Approx. Tax Revenue:	\$11,182,482
Approx. Tax Levy for Tax Rate Calculation:	\$11,804,365
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$497,393	Lowering RE Tax Rate	\$0	\$497,393
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$497,393

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 122091303 Bristol Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/26/2020 11:49:46 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
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
Bucks	76,651,720	154.0000	11,804,365			94.50000%	
Totals:	76,651,720		11,804,365	- 497,393	= 11,306,972	X 94.50000%	= 10,685,089
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			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	35,000	35,000
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						35,000	35,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	107,500	107,500
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						107,500	107,500
Total Act 511, Current Taxes							142,500
Act 511 Tax Limit -->				568,680,107	X	12	6,824,161
				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>									
	Bucks	154.0000	154.0000	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,454,951
1200 Special Programs - Elementary / Secondary	4,181,526
1300 Vocational Education	989,117
1400 Other Instructional Programs - Elementary / Secondary	1,054,499
Total Instruction	\$16,680,093
2000 Support Services	
2100 Support Services - Students	784,197
2200 Support Services - Instructional Staff	184,615
2300 Support Services - Administration	1,441,245
2400 Support Services - Pupil Health	300,451
2500 Support Services - Business	353,071
2600 Operation and Maintenance of Plant Services	1,474,207
2700 Student Transportation Services	446,919
2800 Support Services - Central	359,600
2900 Other Support Services	5,022
Total Support Services	\$5,349,327
3000 Operation of Non-Instructional Services	
3200 Student Activities	350,829
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$354,829
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,068,414
Total Other Expenditures and Financing Uses	\$2,068,414
Total Estimated Expenditures and Other Financing Uses	\$24,602,663

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,750,478
200 Personnel Services - Employee Benefits	3,656,489
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,500
500 Other Purchased Services	859,084
600 Supplies	163,300
700 Property	10,000
800 Other Objects	1,100
Total Regular Programs - Elementary / Secondary	\$10,454,951
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,966,558
200 Personnel Services - Employee Benefits	1,229,403
300 Purchased Professional and Technical Services	386,671
500 Other Purchased Services	588,894
600 Supplies	10,000
Total Special Programs - Elementary / Secondary	\$4,181,526
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	76,904
200 Personnel Services - Employee Benefits	56,644
400 Purchased Property Services	2,000
500 Other Purchased Services	851,569
700 Property	2,000
Total Vocational Education	\$989,117
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	363,036
200 Personnel Services - Employee Benefits	243,463
300 Purchased Professional and Technical Services	335,500
500 Other Purchased Services	72,500
600 Supplies	40,000
Total Other Instructional Programs - Elementary / Secondary	\$1,054,499
Total Instruction	\$16,680,093
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	465,268
200 Personnel Services - Employee Benefits	283,264
300 Purchased Professional and Technical Services	28,790
500 Other Purchased Services	3,000
600 Supplies	3,625
800 Other Objects	250
Total Support Services - Students	\$784,197
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	107,881

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	57,512
300 Purchased Professional and Technical Services	11,222
600 Supplies	8,000
Total Support Services - Instructional Staff	\$184,615
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	783,616
200 Personnel Services - Employee Benefits	493,479
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	3,000
500 Other Purchased Services	24,250
600 Supplies	24,800
800 Other Objects	10,100
Total Support Services - Administration	\$1,441,245
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	176,914
200 Personnel Services - Employee Benefits	114,143
300 Purchased Professional and Technical Services	2,000
600 Supplies	7,394
Total Support Services - Pupil Health	\$300,451
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	201,979
200 Personnel Services - Employee Benefits	128,416
300 Purchased Professional and Technical Services	15,200
500 Other Purchased Services	1,976
600 Supplies	5,000
800 Other Objects	500
Total Support Services - Business	\$353,071
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	458,618
200 Personnel Services - Employee Benefits	317,739
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	286,900
500 Other Purchased Services	173,450
600 Supplies	147,000
700 Property	500
Total Operation and Maintenance of Plant Services	\$1,474,207
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	183,227
200 Personnel Services - Employee Benefits	88,192
400 Purchased Property Services	35,000
500 Other Purchased Services	99,500
600 Supplies	41,000
Total Student Transportation Services	\$446,919
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	122,014
200 Personnel Services - Employee Benefits	72,661
300 Purchased Professional and Technical Services	115,868
500 Other Purchased Services	39,057
700 Property	10,000
Total Support Services - Central	\$359,600
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,022
Total Other Support Services	\$5,022
Total Support Services	\$5,349,327
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	131,440
200 Personnel Services - Employee Benefits	56,730
300 Purchased Professional and Technical Services	79,354
400 Purchased Property Services	13,500
500 Other Purchased Services	35,770
600 Supplies	26,815
800 Other Objects	7,220
Total Student Activities	\$350,829
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,000
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$354,829
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,068,414
Total Debt Service / Other Expenditures and Financing Uses	\$2,068,414
Total Other Expenditures and Financing Uses	\$2,068,414
TOTAL EXPENDITURES	\$24,602,663

LEA : 122091303 Bristol Borough SD

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	971,728	321,728
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	96,680	96,680
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,500	7,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	236,494	230,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,312,402	\$655,908

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		

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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	\$1,312,402	\$655,908

LEA : 122091303 Bristol Borough SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	18,740,000	17,320,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	744,717	630,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,663,828	1,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$21,148,545	\$19,450,000
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		

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<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		

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		

<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	\$21,148,545	\$19,450,000

<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	\$21,148,545	\$19,450,000

Account Description	Amounts
0810 Nonspendable Fund Balance	305,944
0820 Restricted Fund Balance	96,680
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	971,728
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$971,728
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,374,352