

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/07/2020

President of the Board - Original Signature Required

Date

05/11/20

Secretary of the Board - Original Signature Required

Date

06/11/2020

Chief School Administrator - Original Signature Required

Date

6.11.2020

Carl E Mitchell

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**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 : Cameron County SD	County : Cameron	AUN Number : 109122703
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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 05/08/2020
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$72,601.00 Function 2400, Object 200: \$80,181.00	Amounts are correct. The cost of medical insurance exceeds the salary of the nurse assistant.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds allocated for contingency purposes only.
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 is 4.6% of total budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed for retirement expenses, health insurance expenses, compensated absences, OPEB, debt service, building security, and unforeseen special education costs.

<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	35,055
0820 Restricted Fund Balance	
0830 Committed Fund Balance	400,000
0840 Assigned Fund Balance	1,260,155
0850 Unassigned Fund Balance	973,082
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,633,237</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,748,480
7000 Revenue from State Sources	8,714,075
8000 Revenue from Federal Sources	125,092
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$12,587,647</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,220,884</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,593,765
6113 Public Utility Realty Taxes	3,800
6114 Payments in Lieu of Current Taxes - State / Local	296,400
6120 Current Per Capita Taxes, Section 679	11,500
6140 Current Act 511 Taxes - Flat Rate Assessments	11,500
6150 Current Act 511 Taxes - Proportional Assessments	346,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	288,196
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	35,969
6910 Rentals	42,400
6980 Revenue from Community Services Activities	8,200
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$3,748,480
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,685,287
7271 Special Education funds for School-Aged Pupils	691,946
7311 Pupil Transportation Subsidy	375,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	381,404
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,500
7340 State Property Tax Reduction Allocation	432,245
7810 State Share of Social Security and Medicare Taxes	206,618
7820 State Share of Retirement Contributions	932,075
REVENUE FROM STATE SOURCES	\$8,714,075
REVENUE FROM FEDERAL SOURCES	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	125,092
REVENUE FROM FEDERAL SOURCES	\$125,092
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,587,647

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,593,765

Amount of Tax Relief for Homestead Exclusions \$432,245

Total Approx. Tax Revenue: \$3,026,010

Approx. Tax Levy for Tax Rate Calculation: \$3,314,206

Cameron

Total

2019-20 Data		
a. Assessed Value	\$74,827,462	\$74,827,462
b. Real Estate Mills	44.3300	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$197,347,952	\$197,347,952
d. Assessed Value	\$74,762,150	\$74,762,150
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$3,317,101	\$3,317,101
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$3,317,101	\$3,317,101
(f Total * g)		
i. Base Mills Subject to Index	44.3300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$3,314,206	\$3,314,206
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	44.3300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,314,206	\$3,314,206
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,881,961
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,593,765
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$2,593,765

Amount of Tax Relief for Homestead Exclusions

\$432,245

Total Approx. Tax Revenue:

\$3,026,010

Approx. Tax Levy for Tax Rate Calculation:

\$3,314,206

Cameron

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	45.9702	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,436,831	\$3,436,831
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	\$6,895.00	
Number of Homestead/Farmstead Properties	1414	1414
Median Assessed Value of Homestead Properties		\$18,550

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,593,765
Amount of Tax Relief for Homestead Exclusions	<u>\$432,245</u>
Total Approx. Tax Revenue:	\$3,026,010
Approx. Tax Levy for Tax Rate Calculation:	\$3,314,206

Cameron	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,245	Lowering RE Tax Rate	\$0	\$432,245
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$432,245

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>
Cameron	74,762,150	44.3300	3,314,206			90.00000%	
Totals:	74,762,150		3,314,206	432,245 =	2,881,961 X	90.00000% =	2,593,765

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	11,500
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 11,500 11,500

	<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	0.500%	0.000%	318,750	318,750
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	28,000	28,000
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 346,750 346,750

Total Act 511, Current Taxes 358,250

Act 511 Tax Limit -->	197,347,952 X	12	2,368,175
	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> Cameron	44.3300	44.3300	0.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,214,719
1200 Special Programs - Elementary / Secondary	1,401,390
1300 Vocational Education	496,446
1400 Other Instructional Programs - Elementary / Secondary	98,580
Total Instruction	\$7,211,135
2000 Support Services	
2100 Support Services - Students	242,924
2200 Support Services - Instructional Staff	734,599
2300 Support Services - Administration	854,653
2400 Support Services - Pupil Health	167,332
2500 Support Services - Business	284,862
2600 Operation and Maintenance of Plant Services	1,228,933
2700 Student Transportation Services	556,765
2900 Other Support Services	30,646
Total Support Services	\$4,100,714
3000 Operation of Non-Instructional Services	
3200 Student Activities	309,602
3300 Community Services	44,745
Total Operation of Non-Instructional Services	\$354,347
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,223,083
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,298,083
Total Estimated Expenditures and Other Financing Uses	\$12,964,279

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,574,444
200 Personnel Services - Employee Benefits	2,173,780
300 Purchased Professional and Technical Services	52,700
400 Purchased Property Services	5,000
500 Other Purchased Services	278,072
600 Supplies	129,023
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	\$5,214,719
1200 <u>Special Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	1,073,390
500 Other Purchased Services	328,000
Total Special Programs - Elementary / Secondary	\$1,401,390
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	146,010
200 Personnel Services - Employee Benefits	123,282
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	4,000
500 Other Purchased Services	204,154
600 Supplies	16,150
800 Other Objects	650
Total Vocational Education	\$496,446
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,552
200 Personnel Services - Employee Benefits	39,328
500 Other Purchased Services	500
800 Other Objects	15,200
Total Other Instructional Programs - Elementary / Secondary	\$98,580
Total Instruction	\$7,211,135
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	143,064
200 Personnel Services - Employee Benefits	94,760
500 Other Purchased Services	500
600 Supplies	3,500
800 Other Objects	1,100
Total Support Services - Students	\$242,924
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	283,389
200 Personnel Services - Employee Benefits	238,385
300 Purchased Professional and Technical Services	19,600
500 Other Purchased Services	5,200
600 Supplies	78,525

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<u>Description</u>	<u>Amount</u>
700 Property	109,300
800 Other Objects	200
Total Support Services - Instructional Staff	\$734,599
2300 Support Services - Administration	
100 Personnel Services - Salaries	414,481
200 Personnel Services - Employee Benefits	356,522
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	9,200
600 Supplies	35,350
800 Other Objects	22,100
Total Support Services - Administration	\$854,653
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	72,601
200 Personnel Services - Employee Benefits	80,181
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	500
500 Other Purchased Services	50
600 Supplies	3,200
800 Other Objects	300
Total Support Services - Pupil Health	\$167,332
2500 Support Services - Business	
100 Personnel Services - Salaries	113,010
200 Personnel Services - Employee Benefits	88,702
300 Purchased Professional and Technical Services	40,300
400 Purchased Property Services	24,000
500 Other Purchased Services	15,850
600 Supplies	1,000
800 Other Objects	2,000
Total Support Services - Business	\$284,862
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	440,930
200 Personnel Services - Employee Benefits	376,153
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	202,900
500 Other Purchased Services	89,450
600 Supplies	113,800
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	\$1,228,933
2700 Student Transportation Services	
500 Other Purchased Services	529,405
600 Supplies	27,360
Total Student Transportation Services	\$556,765
2900 Other Support Services	
500 Other Purchased Services	30,646

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$30,646
Total Support Services	\$4,100,714
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	155,000
200 Personnel Services - Employee Benefits	66,802
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	5,000
500 Other Purchased Services	26,000
600 Supplies	26,800
800 Other Objects	4,500
Total Student Activities	\$309,602
3300 Community Services	
100 Personnel Services - Salaries	26,820
200 Personnel Services - Employee Benefits	11,575
600 Supplies	6,000
800 Other Objects	350
Total Community Services	\$44,745
Total Operation of Non-Instructional Services	\$354,347
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	183,083
900 Other Uses of Funds	1,040,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,223,083
5200 Interfund Transfers - Out	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,298,083
TOTAL EXPENDITURES	\$12,964,279

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	3,200,000	2,925,000
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	1,025,000	525,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	40,000	35,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,270,000	\$3,490,000

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 **\$4,270,000** **\$3,490,000**

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Long-Term Indebtedness06/30/2020 Estimate06/30/2021 Projection**General Fund**

0510 Bonds Payable	7,735,000	6,695,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	140,000	135,000
0550 Authority Lease Obligations	593,514	522,925
0560 Other Post-Employment Benefits (OPEB)	1,925,000	1,900,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$10,393,514****\$9,252,925****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

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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	\$10,393,514	\$9,252,925

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	\$10,393,514	\$9,252,925
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Account Description	Amounts
0810 Nonspendable Fund Balance	35,055
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,660,155
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	596,450
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,256,605
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,341,660