

# 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

6/1/20  
Date

  
Secretary of the Board - Original Signature Required

6/1/2020  
Date

  
Chief School Administrator - Original Signature Required

6/1/2020  
Date

Maria B Aguilar

(724)693-3004

Extn :

Contact Person

Telephone Extension

mbaguilar@southfayette.org

Email Address

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : South Fayette Township SD	County : Allegheny	AUN Number : 103028703
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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 May 29, 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: if 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District annually budgets an amount in budgetary reserve to allow for unanticipated expenditures in special education, maintenance and athletics. South Fayette is a rapidly growing district and we have to allow for unanticipated costs in these areas
8150	Ending Fund Balance Entry and Budgetary Reserve: if 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed by board action monies for OPEB, PSERS, and Capital Projects.

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year**

810 Nonspendable Fund Balance

820 Restricted Fund Balance

830 Committed Fund Balance

840 Assigned Fund Balance

850 Unassigned Fund Balance

450,558

21,139,702

4,683,972

**total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year**

**\$25,823,674**

**Estimated Revenues And Other Financing Sources**

1000 Revenue from Local Sources

2000 Revenue from State Sources

3000 Revenue from Federal Sources

4000 Other Financing Sources

43,220,867

13,723,539

1,468,720

462,220

**total Estimated Revenues And Other Financing Sources**

**\$58,875,346**

**total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$84,699,020**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	37,176,002
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	74,000
6150 Current Act 511 Taxes - Proportional Assessments	3,832,001
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,002,500
6500 Earnings on Investments	306,000
6700 Revenues from LEA Activities	20,347
6800 Revenues from Intermediary Sources / Pass-Through Funds	333,736
6910 Rentals	40,000
6990 Refunds and Other Miscellaneous Revenue	29,281
	<b>\$43,220,867</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,589,891
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	1,027,193
7311 Pupil Transportation Subsidy	934,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	640,946
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,500
7340 State Property Tax Reduction Allocation	665,724
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	263,996
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	73,454
7810 State Share of Social Security and Medicare Taxes	1,146,778
7820 State Share of Retirement Contributions	5,246,057
	<b>\$13,723,639</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	76,016
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,714
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,191,575

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	154,915
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,468,720</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	462,220
<b>OTHER FINANCING SOURCES</b>	<b>\$462,220</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>58,875,346</b>

act 1 Index (current): 3.4%  
Calculation Method:

Approx. Tax Revenue from RE Taxes: \$37,176,002  
Amount of Tax Relief for Homestead Exclusions: \$665,724  
Total Approx. Tax Revenue: \$37,841,726  
Approx. Tax Levy for Tax Rate Calculation: \$40,855,727

Allegheny

Total

2019-20 Data

a. Assessed Value \$1,461,073,356  
b. Real Estate Mills 26.7000

\$1,461,073,356

I. 2020-21 Data

c. 2018 STEB Market Value \$1,308,486,956  
d. Assessed Value \$1,530,177,056  
e. Assessed Value of New Constr/ Renov \$0

\$1,308,486,956  
\$1,530,177,056  
\$0

2019-20 Calculations

f. 2019-20 Tax Levy (a \* b) \$39,010,659

\$39,010,659

2020-21 Calculations

g. Percent of Total Market Value 100.000000%  
h. Rebalanced 2019-20 Tax Levy \$39,010,659

100.000000%  
\$39,010,659

II.

i. Base Mills Subject to Index 26.7000

(h / a \* 1000) if no reassessment  
(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 92.50062%  
k. Tax Levy Needed \$40,855,727

92.50062%  
\$40,855,727

I. 2020-21 Real Estate Tax Rate

(k / d \* 1000) 26.7000

m. Tax Levy Generated by Mills \$40,855,727

(l / 1000 \* d)

\$40,855,727

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$40,190,003

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$37,176,002

(n \* Est. Pct. Collection)

ct 1 Index (current): 3.4%  
alculation Method:

pprox. Tax Revenue from RE Taxes:  
mount of Tax Relief for Homestead Exclusions  
otal Approx. Tax Revenue:  
pprox. Tax Levy for Tax Rate Calculation:

Rate

\$37,176,002  
\$665,724  
\$37,841,726  
\$40,855,727

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

(i \* (1 + Index))

27.6078

q. Mills In Excess of Index

(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index

(p / 1000 \* d)

\$42,244,822

V.

s. Millage Rate within Index?

(if l > p Then No)

Yes

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

\$0

u. Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead  
Number of Homestead/Farmstead Properties  
Median Assessed Value of Homestead Properties

\$5,245.69  
4753

4753  
\$151,750

V.



Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$37,176,002

\$665,724

\$37,841,726

\$40,855,727

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$665,724

\$0

Lowering RE Tax Rate

\$0

\$665,724

\$0

**\$665,724**

CODE

<b>0111 Current Real Estate Taxes</b>			
County Name	Net Tax Revenue Generated By Mills	Amount of Tax Relief for Homestead Exclusions	Percent Collected
leggheny	1,530,177,056	665,724	92.50062%
	26.7000	40,180,003 X	
<b>Totals:</b>	<b>1,530,177,056</b>	<b>40,855,727</b>	<b>92.50062%</b>
			<b>37,176,002</b>

6120	Current Per Capita Taxes, Section 679	Rate		Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00		44,000
6141	Current Act 511 Per Capita Taxes	Rate	44,000	Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00		44,000
6143	Current Act 511 Local Services Taxes	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$5.00	30,000	30,000
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0	0

<b>6150</b>	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>		<b>74,000</b>	<b>Estimated Revenue</b>
6151	Current Act 511 Taxes - Proportional Assessments	Rate		Estimated Revenue
6152	Current Act 511 Earned Income Taxes	0.500%		3,332,000
6153	Current Act 511 Occupation Taxes	0.000%		0
6154	Current Act 511 Real Estate Transfer Taxes	0.500%		500,001
6154	Current Act 511 Amusement Taxes	0.000%		0
6155	Current Act 511 Business Privilege Taxes	0.000%		0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%		0
6157	Current Act 511 Mercantile Taxes	0.000%		0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0

<b>Total Current Act 511 Taxes - Proportional Assessments</b>	<b>3,832,001</b>	<b>3,832,001</b>
<b>Total Act 511, Current Taxes</b>	<b>1,308,486,956 X</b>	<b>3,906,001</b>
<b>Act 511 Tax Limit -&gt;</b>	<b>12</b>	<b>15,701,843</b>
<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Allegheny									
6120	Current Per Capita Taxes, Section 679	26.7000	26.7000	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,849,825
1200 Special Programs - Elementary / Secondary	6,949,040
1300 Vocational Education	552,886
1400 Other Instructional Programs - Elementary / Secondary	20,063
<b>total Instruction</b>	<b>\$33,371,814</b>
<b>000 Support Services</b>	
2100 Support Services - Students	2,235,437
2200 Support Services - Instructional Staff	1,510,840
2300 Support Services - Administration	3,484,486
2400 Support Services - Pupil Health	525,898
2500 Support Services - Business	925,554
2600 Operation and Maintenance of Plant Services	5,925,547
2700 Student Transportation Services	5,181,220
2800 Support Services - Central	1,535,756
2900 Other Support Services	38,623
<b>total Support Services</b>	<b>\$21,363,361</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,995,158
<b>total Operation of Non-Instructional Services</b>	<b>\$1,995,158</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,980,414
5900 Budgetary Reserve	250,000
<b>total Other Expenditures and Financing Uses</b>	<b>\$8,230,414</b>
<b>total Estimated Expenditures and Other Financing Uses</b>	<b>\$64,960,747</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	15,021,295
200 Personnel Services - Employee Benefits	9,335,517
300 Purchased Professional and Technical Services	12,911
400 Purchased Property Services	18,250
500 Other Purchased Services	660,209
600 Supplies	517,851
700 Property	275,124
800 Other Objects	8,668
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,849,825</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,983,541
200 Personnel Services - Employee Benefits	2,016,393
300 Purchased Professional and Technical Services	1,114,678
500 Other Purchased Services	780,701
600 Supplies	45,742
800 Other Objects	7,985
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,949,040</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	552,886
<b>Total Vocational Education</b>	<b>\$552,886</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,207
200 Personnel Services - Employee Benefits	5,226
500 Other Purchased Services	600
600 Supplies	2,030
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,063</b>
<b>Total Instruction</b>	<b>\$33,371,814</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,308,191
200 Personnel Services - Employee Benefits	807,534
300 Purchased Professional and Technical Services	37,155
500 Other Purchased Services	6,675
600 Supplies	66,312
700 Property	6,750
800 Other Objects	2,820
<b>Total Support Services - Instructional Staff</b>	<b>\$2,235,437</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	697,820
200 Personnel Services - Employee Benefits	507,867
300 Purchased Professional and Technical Services	81,540
400 Purchased Property Services	71,603

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	
600 Supplies	42,295
800 Other Objects	106,035
	3,680
<b>Total Support Services - Instructional Staff</b>	<b>\$1,510,840</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,892,306
300 Purchased Professional and Technical Services	1,152,263
500 Other Purchased Services	280,100
600 Supplies	97,633
800 Other Objects	47,284
	34,900
<b>Total Support Services - Administration</b>	<b>\$3,484,486</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	250,619
300 Purchased Professional and Technical Services	160,992
400 Purchased Property Services	96,600
600 Supplies	840
800 Other Objects	16,222
	625
<b>Total Support Services - Pupil Health</b>	<b>\$525,898</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	368,760
300 Purchased Professional and Technical Services	251,000
400 Purchased Property Services	194,475
500 Other Purchased Services	13,899
600 Supplies	63,720
800 Other Objects	16,700
	17,000
<b>Total Support Services - Business</b>	<b>\$925,564</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,871,672
300 Purchased Professional and Technical Services	1,252,118
400 Purchased Property Services	397,561
500 Other Purchased Services	725,941
600 Supplies	139,544
700 Property	1,391,146
800 Other Objects	137,726
	9,839
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,925,547</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	2,451,979
300 Purchased Professional and Technical Services	1,446,688
400 Purchased Property Services	1,000
500 Other Purchased Services	52,000
	372,205

<u>Description</u>	<u>Amount</u>
600 Supplies	392,003
700 Property	463,720
800 Other Objects	1,625
<b>Total Student Transportation Services</b>	<b>\$5,161,220</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	109,150
200 Personnel Services - Employee Benefits	76,109
300 Purchased Professional and Technical Services	75,660
400 Purchased Property Services	67,135
500 Other Purchased Services	115,960
600 Supplies	233,189
700 Property	852,204
800 Other Objects	6,349
<b>Total Support Services - Central</b>	<b>\$1,535,756</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	38,623
<b>Total Other Support Services</b>	<b>\$38,623</b>
<b>Total Support Services</b>	<b>\$21,363,361</b>
<b>1000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,061,384
200 Personnel Services - Employee Benefits	499,781
300 Purchased Professional and Technical Services	172,899
400 Purchased Property Services	26,050
500 Other Purchased Services	46,680
600 Supplies	145,484
700 Property	25,000
800 Other Objects	17,880
<b>Total Student Activities</b>	<b>\$1,995,158</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,995,158</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,400,072
900 Other Uses of Funds	4,580,342
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,980,414</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,230,414</b>
<b>TOTAL EXPENDITURES</b>	<b>\$64,960,747</b>

**Cash and Short-Term Investments**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	27,800,000	21,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	15,000	15,000
Capital Reserve Fund - \$ 1431	897,000	897,000
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	520,000	520,000

**Long-Term Investments**

	<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		



Long-Term Investments

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**06/30/2020 Estimate**

**\$30,232,000**

**06/30/2021 Projection**

**\$24,032,000**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	79,575,069	76,085,936
0530 Lease-Purchase Obligations	2,241,000	
0540 Accumulated Compensated Absences	1,774,086	1,376,793
0550 Authority Lease Obligations	619,069	600,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	8,020,733	8,020,733
<b>Total General Fund</b>	<b>\$92,229,957</b>	<b>\$86,063,462</b>

**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**

- 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

- 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**

06/30/2020 Estimate

06/30/2021 Projection

Long-Term Indebtedness

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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<u>Long-Term Indebtedness</u>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>	<b>\$92,229,957</b>	<b>\$86,083,462</b>
<b>Total Long-Term Indebtedness</b>		

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<u>Short-Term Payables</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** **\$92,239,957**

**\$86,063,462**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	450,558
0830 Committed Fund Balance	19,738,273
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,738,273</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$20,438,831</b>