

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 03/17/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

David Peck

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Contact Person

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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 : West York Area SD	COUNTY : York	AUN : 112678503
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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	\$65837566
Ending Unassigned Fund Balance	\$582898
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.9%

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
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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 : West York Area SD	County : York	AUN Number : 112678503
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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
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A Budgetary Reserve is maintained to cover unanticipated & Non-budgeted operating costs that are deemed crucial or emergency during the 2020/21 Fiscal Year.
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.	The West York Area School District believes that prudent fiscal management includes maintaining a reasonable amount of reserve funds that are not otherwise committed, assigned or restricted.
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 West York Area School District, under the authority of its School Board continues to maintain a Committed Fund Balance to cover unforeseen expenses related to health care costs as a self-insured entity.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District, with Board approval, has set apart these funds to be used towards various large one-time curriculum & technology expenditures as well as buildings & grounds repairs.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,992,673
0840 Assigned Fund Balance	5,043,602
0850 Unassigned Fund Balance	5,061,547
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,097,822</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	43,652,381
7000 Revenue from State Sources	16,992,555
8000 Revenue from Federal Sources	713,981
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$61,358,917</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$73,456,739</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	35,988,081
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	39,000
6114 Payments in Lieu of Current Taxes - State / Local	1,116,000
6150 Current Act 511 Taxes - Proportional Assessments	3,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	42,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	108,000
6990 Refunds and Other Miscellaneous Revenue	749,000
REVENUE FROM LOCAL SOURCES	\$43,652,381
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,757,285
7112 Basic Education Funding-Social Security	1,020,981
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,639,340
7311 Pupil Transportation Subsidy	700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	79,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	1,063,906
7505 Ready to Learn Block Grant	402,398
7820 State Share of Retirement Contributions	4,600,645
REVENUE FROM STATE SOURCES	\$16,992,555
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	545,647
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,089
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,249
8517 NCLB, Title IV - 21st Century Schools	43,996
REVENUE FROM FEDERAL SOURCES	\$713,981
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	61,358,917

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,988,081	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,906</u>	
Total Approx. Tax Revenue:	\$37,051,987	
Approx. Tax Levy for Tax Rate Calculation:	\$37,974,758	

	York	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$1,582,902,948	\$1,582,902,948
b. Real Estate Mills	24.2238	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,611,669,885	\$1,611,669,885
d. Assessed Value	\$1,567,663,140	\$1,567,663,140
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$38,343,924	\$38,343,924
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$38,343,924	\$38,343,924
(f Total * g)		
i. Base Mills Subject to Index	24.2238	
(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	97.50000%	97.50000%
k. Tax Levy Needed	\$37,974,758	\$37,974,758
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	24.2238	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,974,758	\$37,974,758
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,910,852
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,988,081
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,988,081	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,906</u>	
Total Approx. Tax Revenue:	\$37,051,987	
Approx. Tax Levy for Tax Rate Calculation:	\$37,974,758	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.0474	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,265,886	\$39,265,886
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	\$7,494.00	
Number of Homestead/Farmstead Properties	5881	5881
Median Assessed Value of Homestead Properties		\$122,740

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,988,081
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,906</u>
Total Approx. Tax Revenue:	\$37,051,987
Approx. Tax Levy for Tax Rate Calculation:	\$37,974,758

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,063,906	Lowering RE Tax Rate	\$0	\$1,063,906
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,063,906

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>
York	1,567,663,140	24.2238	37,974,758			97.50000%	
Totals:	1,567,663,140		37,974,758	1,063,906	36,910,852	97.50000%	35,988,081

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
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 0 0

	<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%	620,000,000	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 700,000,000 3,500,000

Total Act 511, Current Taxes 3,500,000

Act 511 Tax Limit -->	1,611,669,885	12	19,340,039
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> York	24.2238	24.2238	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,279,932
1200 Special Programs - Elementary / Secondary	11,471,883
1300 Vocational Education	3,186,009
1400 Other Instructional Programs - Elementary / Secondary	1,164,033
Total Instruction	\$41,101,857
2000 Support Services	
2100 Support Services - Students	2,610,118
2200 Support Services - Instructional Staff	1,440,941
2300 Support Services - Administration	3,416,990
2400 Support Services - Pupil Health	820,694
2500 Support Services - Business	588,136
2600 Operation and Maintenance of Plant Services	4,587,300
2700 Student Transportation Services	2,721,891
2800 Support Services - Central	2,753,650
2900 Other Support Services	103,000
Total Support Services	\$19,042,720
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,022,114
3300 Community Services	2,700
Total Operation of Non-Instructional Services	\$1,024,814
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,593,175
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$4,668,175
Total Estimated Expenditures and Other Financing Uses	\$65,837,566

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	13,429,560
200 Personnel Services - Employee Benefits	8,194,311
300 Purchased Professional and Technical Services	356,850
400 Purchased Property Services	35,706
500 Other Purchased Services	2,029,638
600 Supplies	1,191,066
700 Property	35,668
800 Other Objects	7,133
Total Regular Programs - Elementary / Secondary	\$25,279,932
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,673,260
200 Personnel Services - Employee Benefits	1,841,461
300 Purchased Professional and Technical Services	5,072,004
500 Other Purchased Services	1,857,168
600 Supplies	26,490
700 Property	1,500
Total Special Programs - Elementary / Secondary	\$11,471,883
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	958,352
200 Personnel Services - Employee Benefits	583,527
400 Purchased Property Services	1,314
500 Other Purchased Services	1,560,675
600 Supplies	82,141
Total Vocational Education	\$3,186,009
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,500
200 Personnel Services - Employee Benefits	12,440
300 Purchased Professional and Technical Services	634,248
500 Other Purchased Services	487,845
Total Other Instructional Programs - Elementary / Secondary	\$1,164,033
Total Instruction	\$41,101,857
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,397,444
200 Personnel Services - Employee Benefits	898,277
300 Purchased Professional and Technical Services	285,778
500 Other Purchased Services	7,570
600 Supplies	7,061
700 Property	2,000
800 Other Objects	11,988
Total Support Services - Students	\$2,610,118
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	719,307
200 Personnel Services - Employee Benefits	619,645
300 Purchased Professional and Technical Services	56,300
500 Other Purchased Services	8,200
600 Supplies	36,677
700 Property	212
800 Other Objects	600
Total Support Services - Instructional Staff	\$1,440,941
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,696,625
200 Personnel Services - Employee Benefits	1,075,518
300 Purchased Professional and Technical Services	269,600
400 Purchased Property Services	100,000
500 Other Purchased Services	150,713
600 Supplies	70,622
700 Property	3,200
800 Other Objects	50,712
Total Support Services - Administration	\$3,416,990
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	303,009
200 Personnel Services - Employee Benefits	222,237
300 Purchased Professional and Technical Services	283,548
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	8,500
700 Property	700
800 Other Objects	1,200
Total Support Services - Pupil Health	\$820,694
2500 Support Services - Business	
100 Personnel Services - Salaries	328,850
200 Personnel Services - Employee Benefits	221,686
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	100
500 Other Purchased Services	3,000
600 Supplies	4,500
700 Property	2,500
800 Other Objects	2,500
Total Support Services - Business	\$588,136
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,303,920
200 Personnel Services - Employee Benefits	817,630
300 Purchased Professional and Technical Services	270,000
400 Purchased Property Services	972,600
500 Other Purchased Services	158,000
600 Supplies	970,550
700 Property	91,100

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$4,587,300
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,663
200 Personnel Services - Employee Benefits	28,332
300 Purchased Professional and Technical Services	5,650
500 Other Purchased Services	2,497,246
600 Supplies	145,000
Total Student Transportation Services	\$2,721,891
2800 Support Services - Central	
100 Personnel Services - Salaries	957,910
200 Personnel Services - Employee Benefits	848,397
300 Purchased Professional and Technical Services	518,985
500 Other Purchased Services	44,800
600 Supplies	95,473
700 Property	284,350
800 Other Objects	3,735
Total Support Services - Central	\$2,753,650
2900 Other Support Services	
500 Other Purchased Services	94,000
700 Property	9,000
Total Other Support Services	\$103,000
Total Support Services	\$19,042,720
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	488,724
200 Personnel Services - Employee Benefits	230,654
300 Purchased Professional and Technical Services	62,537
400 Purchased Property Services	14,100
500 Other Purchased Services	110,255
600 Supplies	89,330
800 Other Objects	26,514
Total Student Activities	\$1,022,114
3300 Community Services	
800 Other Objects	2,700
Total Community Services	\$2,700
Total Operation of Non-Instructional Services	\$1,024,814
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,098,175
900 Other Uses of Funds	2,495,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,593,175
5900 Budgetary Reserve	

<u>Description</u>	<u>Amount</u>
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$4,668,175
TOTAL EXPENDITURES	\$65,837,566

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	23,300,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,800,000	6,200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	108,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,308,000	\$26,400,000

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	\$30,308,000	\$26,400,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	43,280,000	40,785,000
0520 Extended-Term Financing Agreements Payable	10,000	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,050,000	1,050,000
0550 Authority Lease Obligations	13,396	13,396
0560 Other Post-Employment Benefits (OPEB)	2,000,000	2,200,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$46,353,396	\$44,048,396
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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		
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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		
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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		
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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

2020-2021 Final General Fund Budget

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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

<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	\$46,353,396	\$44,048,396

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	\$46,353,396	\$44,048,396
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,992,673
0840 Assigned Fund Balance	5,043,602
0850 Unassigned Fund Balance	582,898
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,619,173
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,694,173