

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/02/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Amy B Simmons

(717)642-2025

Extn :

Contact Person

Telephone

Extension

simmonsa@fairfield.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Fairfield Area SD
COUNTY :	Adams
AUN :	112013054

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	\$18541506
Ending Unassigned Fund Balance	\$1493783
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.1%

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

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fairfield Area SD	County : Adams	AUN Number : 112013054
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$9,273.00 Function 2700, Object 200: \$9,499.00	This employee's salary is split 25/75 into different accounts. 25% of the benefits is greater than 25% of the salary portion due primarily to insurance cost.
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.	This is the District's total Unassigned Fund Balance which is below the 8.5% allowed by school code.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These are dollars committed by Board action for future projects.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1810 Nonspendable Fund Balance	
1820 Restricted Fund Balance	18,000
1830 Committed Fund Balance	2,918,765
1840 Assigned Fund Balance	43,731
1850 Unassigned Fund Balance	3,331,287
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$6,293,783
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	11,140,484
7000 Revenue from State Sources	7,231,022
3000 Revenue from Federal Sources	170,000
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$18,541,506
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$24,835,289

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,874,258
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	10,670
6114 Payments in Lieu of Current Taxes - State / Local	14,377
6150 Current Act 511 Taxes - Proportional Assessments	1,692,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	200,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	37,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	166,429
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$11,140,484
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,569,232
7160 Tuition for Orphans Subsidy	7,500
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	662,769
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	192,981
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,400
7340 State Property Tax Reduction Allocation	460,081
7505 Ready to Learn Block Grant	147,924
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	112,066
7810 State Share of Social Security and Medicare Taxes	269,847
7820 State Share of Retirement Contributions	1,223,022
REVENUE FROM STATE SOURCES	\$7,231,022
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	120,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,000
8517 NCLB, Title IV - 21st Century Schools	10,000

Amount

REVENUE FROM FEDERAL SOURCES

8521 Vocational Education - Operating Expenditures

12,000

REVENUE FROM FEDERAL SOURCES

\$170,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

18,541,506

Run: 112013054 Fairfield Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 6/3/2020 1:20:15 PM

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$8,874,258

Amount of Tax Relief for Homestead Exclusions

\$460,081

Total Approx. Tax Revenue:

\$9,334,339

Approx. Tax Levy for Tax Rate Calculation:

\$9,742,778

Adams

Total

2019-20 Data

a. Assessed Value \$887,468,400

b. Real Estate Mills 10.7421

\$887,468,400

I. 2020-21 Data

c. 2018 STEB Market Value \$652,384,484

\$652,384,484

d. Assessed Value \$893,570,500

\$893,570,500

e. Assessed Value of New Constr/ Renov \$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy \$9,533,274

\$9,533,274

(a * b)

2020-21 Calculations

g. Percent of Total Market Value 100.00000%

100.00000%

h. Rebalanced 2019-20 Tax Levy \$9,533,274

\$9,533,274

(f Total * g)

i. Base Mills Subject to Index 10.7421

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.60000%

95.60000%

k. Tax Levy Needed \$9,742,778

\$9,742,778

(Approx. Tax Levy * g)

l. 2020-21 Real Estate Tax Rate 10.9032

(k / d * 1000)

m. Tax Levy Generated by Mills \$9,742,778

\$9,742,778

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$9,282,697

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$8,874,258

(n * Est. Pct. Collection)

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$8,874,258

Amount of Tax Relief for Homestead Exclusions

\$460,081

Total Approx. Tax Revenue:

\$9,334,339

Approx. Tax Levy for Tax Rate Calculation:

\$9,742,778

Adams

Total

Index Maximums

p. Maximum Mills Based On Index

11.0751

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

\$9,896,383

(p / 1000 * d)

\$9,896,383

IV. s. Millage Rate within Index?
(If i > p Then No)

Yes

t. Tax Levy In Excess of Index

\$0

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

\$0

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$17,187.00

Number of Homestead/Farmstead Properties

2492

Median Assessed Value of Homestead Properties

\$221,400

Act 1 Index (current): 3.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$8,874,258
Amount of Tax Relief for Homestead Exclusions \$460,081
Total Approx. Tax Revenue: \$9,334,339
Approx. Tax Levy for Tax Rate Calculation: \$9,742,778
Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$460,081	Lowering RE Tax Rate	\$0	\$460,081
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$460,081

CODE

3111 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
dams	893,570,500	10.9032	9,742,778			95.60000%	

totals:	893,570,500		9,742,778	-	460,081	=	9,282,697	X	95.60000%	=	8,874,258
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		Rate		Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$0.00		0
6140	Current Act 511 Taxes – Flat Rate Assessments			
6141	Current Act 511 Per Capita Taxes	\$0.00	Add'l Rate (if appl.)	Tax Levy
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	
6150	Current Act 511 Taxes – Proportional Assessments				
6151	Current Act 511 Earned Income Taxes	1.000%	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6152	Current Act 511 Occupation Taxes	0.000	0.000%	1,500,000	1,500,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	0	0
6154	Current Act 511 Amusement Taxes	4.000%	0.000%	185,000	185,000
6155	Current Act 511 Business Privilege Taxes	0.000	0.000%	7,500	7,500
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			1,692,500	1,692,500
	Total Act 511, Current Taxes			1,692,500	1,692,500

Act 511 Tax Limit	→	652,384,484 X	12	7,828,614
		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	Current Real Estate Taxes									
	Adams	10.7421	10.9032	1.50%	Yes	3.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes	4.000%	4.000%	0.00%	Yes	3.1%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,114,554
1200 Special Programs - Elementary / Secondary	2,562,897
1300 Vocational Education	847,576
1400 Other Instructional Programs - Elementary / Secondary	110,422
Total Instruction	\$10,635,449
000 Support Services	
2100 Support Services - Students	622,035
2200 Support Services - Instructional Staff	397,564
2300 Support Services - Administration	1,382,972
2400 Support Services - Pupil Health	217,822
2500 Support Services - Business	351,795
2600 Operation and Maintenance of Plant Services	1,244,107
2700 Student Transportation Services	999,622
2800 Support Services - Central	277,244
2900 Other Support Services	14,000
Total Support Services	\$5,507,161
000 Operation of Non-Instructional Services	
3200 Student Activities	548,913
3300 Community Services	300
Total Operation of Non-Instructional Services	\$549,213
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,824,683
5200 Interfund Transfers - Out	25,000
Total Other Expenditures and Financing Uses	\$1,849,683
Total Estimated Expenditures and Other Financing Uses	\$18,541,506

Amount

6,140

\$7,114,554

95,424

\$2,562,897

160

\$847,576

32,696

\$110,422

\$10,635,449

448

\$622,035

166 271

Description

Amount

200 Personnel Services - Employee Benefits 159,140
300 Purchased Professional and Technical Services 38,500
400 Purchased Property Services 1,265
500 Other Purchased Services 165
600 Supplies 27,483
800 Other Objects 4,740

Total Support Services - Instructional Staff \$397,564

2300 Support Services - Administration

100 Personnel Services - Salaries 681,029
200 Personnel Services - Employee Benefits 462,234
300 Purchased Professional and Technical Services 81,700
400 Purchased Property Services 2,500
500 Other Purchased Services 97,700
600 Supplies 40,859
800 Other Objects 16,950

Total Support Services - Administration \$1,382,972

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 73,879
200 Personnel Services - Employee Benefits 29,894
300 Purchased Professional and Technical Services 111,972
600 Supplies 1,946
800 Other Objects 130

Total Support Services - Pupil Health \$217,822

2500 Support Services - Business

100 Personnel Services - Salaries 174,643
200 Personnel Services - Employee Benefits 121,173
300 Purchased Professional and Technical Services 1,300
400 Purchased Property Services 2,000
500 Other Purchased Services 5,600
600 Supplies 37,078
800 Other Objects 10,001

Total Support Services - Business \$351,795

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries 369,236
200 Personnel Services - Employee Benefits 232,989
300 Purchased Professional and Technical Services 68,000
400 Purchased Property Services 173,970
500 Other Purchased Services 7,600
600 Supplies 386,062
700 Property 3,750
800 Other Objects 2,500

Total Operation and Maintenance of Plant Services \$1,244,107

2700 Student Transportation Services

100 Personnel Services - Salaries 9,273
200 Personnel Services - Employee Benefits 9,499

Description

Amount

500 Other Purchased Services
600 Supplies

977,000
3,850

Total Student Transportation Services

\$999,622

2800 Support Services - Central

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
600 Supplies
800 Other Objects

97,317
66,157
8,250
1,500
102,220
1,800

Total Support Services - Central

\$277,244

2900 Other Support Services

500 Other Purchased Services
800 Other Objects

9,000
5,000

Total Other Support Services

\$14,000

Total Support Services

\$5,507,161

3000 Operation of Non-Instructional Services

3200 Student Activities

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

250,984
106,512
32,450
11,050
65,280
62,737
5,000
14,900

Total Student Activities

\$548,913

3300 Community Services

600 Supplies

300

Total Community Services

\$300

Total Operation of Non-Instructional Services

\$549,213

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects
900 Other Uses of Funds

830,183
994,500

Total Debt Service / Other Expenditures and Financing Uses

\$1,824,683

5200 Interfund Transfers - Out

900 Other Uses of Funds

25,000

Total Interfund Transfers - Out

\$25,000

Total Other Expenditures and Financing Uses

\$1,849,683

TOTAL EXPENDITURES

\$18,541,506

Cash and Short-Term Investments

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 Cash and Short-Term Investments**Long-Term Investments**

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

06/30/2020 Estimate**06/30/2021 Projection**

3,250,000

3,250,000

50,000

50,000

2,500

1,500

10,000

10,000

50,000

40,000

\$3,362,500**\$3,351,500****06/30/2020 Estimate****06/30/2021 Projection**

020-2021 Final General Fund Budget
EA : 112013054 Fairfield Area SD
Printed 6/3/2020 1:20:20 PM

Long-Term Investments

Permanent Fund

06/30/2020 Estimate

06/30/2021 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$3,362,500

\$3,351,500

Long-Term Indebtedness**General Fund**

0510 Bonds Payable

06/30/2020 Estimate

06/30/2021 Projection

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 General Fund

\$23,775,000

\$23,175,000

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

<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		
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		
Total Debt Service Fund			

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

32,879

29,862

0599 Other Noncurrent Liabilities

509,248

478,500

Total Food Service / Cafeteria Operations Fund

\$550,901

\$514,862

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

\$24,325,901

\$23,689,862

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

\$24,325,901

\$23,689,862

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	18,000
0830 Committed Fund Balance	4,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,493,783
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,293,783
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,311,783

