

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Grant S Palfey

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Extn :

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 : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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	\$41592796
Ending Unassigned Fund Balance	\$2408434
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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 : Dallas SD	County : Luzerne	AUN Number : 118401603
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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.	Budgetary Reserve is used for unanticipated emergencies, such as roof damage.
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 used for unanticipated emergencies such as spike in delinquencies, unanticipated self-funded healthcare costs, extreme unemployment or a major pandemic.

ITEM

AMOUNTS

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

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

3,781,446

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

\$3,781,446

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

26,604,899

7000 Revenue from State Sources

12,774,885

8000 Revenue from Federal Sources

840,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$40,219,784

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

\$44,001,230

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,344,899
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	3,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	920,000
6500 Earnings on Investments	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	240,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$26,604,899
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,408,090
7160 Tuition for Orphans Subsidy	115,000
7271 Special Education funds for School-Aged Pupils	1,285,431
7311 Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	325,050
7810 State Share of Social Security and Medicare Taxes	646,569
7820 State Share of Retirement Contributions	2,916,745
REVENUE FROM STATE SOURCES	\$12,774,885
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8731 ARRA - Build America Bonds	375,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
REVENUE FROM FEDERAL SOURCES	\$840,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,219,784

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$21,344,899

Amount of Tax Relief for Homestead Exclusions \$325,050

Total Approx. Tax Revenue: \$21,669,949

Approx. Tax Levy for Tax Rate Calculation: \$22,330,101

Luzerne

Total

2019-20 Data		
a. Assessed Value	\$1,635,695,500	\$1,635,695,500
b. Real Estate Mills	13.6338	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,394,687,506	\$1,394,687,506
d. Assessed Value	\$1,637,848,600	\$1,637,848,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$22,300,745	\$22,300,745
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$22,300,745	\$22,300,745
(f Total * g)		
i. Base Mills Subject to Index	13.6338	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$22,330,101	\$22,330,101
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	13.6338	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,330,100	\$22,330,100
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,005,050
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,344,899
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,344,899
Amount of Tax Relief for Homestead Exclusions	<u>\$325,050</u>
Total Approx. Tax Revenue:	\$21,669,949
Approx. Tax Levy for Tax Rate Calculation:	\$22,330,101

Luzerne

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.0564	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,022,255	\$23,022,255
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	\$4,095.70	
Number of Homestead/Farmstead Properties	5821	5821
Median Assessed Value of Homestead Properties		\$165,100

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,344,899
Amount of Tax Relief for Homestead Exclusions	<u>\$325,050</u>
Total Approx. Tax Revenue:	\$21,669,949
Approx. Tax Levy for Tax Rate Calculation:	\$22,330,101
	Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$325,050	Lowering RE Tax Rate	\$0	\$325,050
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$325,050

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>
Luzerne	1,637,848,600	13.6338	22,330,100			97.00000%	
Totals:	1,637,848,600		22,330,100	325,050 =	22,005,050 X	97.00000% =	21,344,899

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
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	\$5.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	40,000
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 90,000 90,000

	<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	1.000%	0.000%	3,300,000	3,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	350,000	350,000
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 3,650,000 3,650,000

Total Act 511, Current Taxes 3,740,000

Act 511 Tax Limit -->	1,394,687,506 X	12	16,736,250
	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> Luzerne	13.6338	13.6338	0.00%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,374,382
1200 Special Programs - Elementary / Secondary	5,460,636
1300 Vocational Education	336,684
1400 Other Instructional Programs - Elementary / Secondary	40,646
Total Instruction	\$24,212,348
2000 Support Services	
2100 Support Services - Students	990,763
2200 Support Services - Instructional Staff	525,583
2300 Support Services - Administration	2,395,561
2400 Support Services - Pupil Health	347,603
2500 Support Services - Business	883,234
2600 Operation and Maintenance of Plant Services	3,452,369
2700 Student Transportation Services	1,908,850
2800 Support Services - Central	273,495
2900 Other Support Services	65,500
Total Support Services	\$10,842,958
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,157,106
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$1,169,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,493,384
5900 Budgetary Reserve	875,000
Total Other Expenditures and Financing Uses	\$5,368,384
Total Estimated Expenditures and Other Financing Uses	\$41,592,796

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,474,109
200 Personnel Services - Employee Benefits	6,673,657
400 Purchased Property Services	205,000
500 Other Purchased Services	631,775
600 Supplies	364,341
700 Property	25,500
Total Regular Programs - Elementary / Secondary	\$18,374,382
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,241,479
200 Personnel Services - Employee Benefits	1,361,052
300 Purchased Professional and Technical Services	750,000
500 Other Purchased Services	1,067,705
600 Supplies	40,400
Total Special Programs - Elementary / Secondary	\$5,460,636
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	195,554
200 Personnel Services - Employee Benefits	131,930
600 Supplies	8,200
700 Property	1,000
Total Vocational Education	\$336,684
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	12,046
600 Supplies	1,100
Total Other Instructional Programs - Elementary / Secondary	\$40,646
Total Instruction	\$24,212,348
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	580,063
200 Personnel Services - Employee Benefits	401,475
400 Purchased Property Services	1,000
500 Other Purchased Services	1,900
600 Supplies	6,325
Total Support Services - Students	\$990,763
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	293,838
200 Personnel Services - Employee Benefits	186,980
400 Purchased Property Services	5,200
500 Other Purchased Services	1,300
600 Supplies	35,615
700 Property	1,650
800 Other Objects	1,000

2020-2021 Final General Fund Budget

LEA : 118401603 Dallas SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$525,583
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,184,231
200 Personnel Services - Employee Benefits	748,630
300 Purchased Professional and Technical Services	358,500
400 Purchased Property Services	4,000
500 Other Purchased Services	51,400
600 Supplies	21,200
700 Property	5,100
800 Other Objects	22,500
Total Support Services - Administration	\$2,395,561
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	207,826
200 Personnel Services - Employee Benefits	131,077
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	500
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	750
Total Support Services - Pupil Health	\$347,603
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	230,466
200 Personnel Services - Employee Benefits	151,418
400 Purchased Property Services	397,500
500 Other Purchased Services	1,700
600 Supplies	100,000
700 Property	1,500
800 Other Objects	650
Total Support Services - Business	\$883,234
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,050,496
200 Personnel Services - Employee Benefits	673,809
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,007,300
500 Other Purchased Services	250,558
600 Supplies	384,500
700 Property	77,706
Total Operation and Maintenance of Plant Services	\$3,452,369
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,907,500
600 Supplies	1,350
Total Student Transportation Services	\$1,908,850
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	139,970

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	78,525
400 Purchased Property Services	55,000
Total Support Services - Central	\$273,495
2900 Other Support Services	
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	62,000
Total Other Support Services	\$65,500
Total Support Services	\$10,842,958
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	395,939
200 Personnel Services - Employee Benefits	177,217
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	15,000
500 Other Purchased Services	130,150
600 Supplies	93,800
Total Student Activities	\$1,157,106
3300 Community Services	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$1,169,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,584,391
900 Other Uses of Funds	1,908,993
Total Debt Service / Other Expenditures and Financing Uses	\$4,493,384
5900 Budgetary Reserve	
800 Other Objects	875,000
Total Budgetary Reserve	\$875,000
Total Other Expenditures and Financing Uses	\$5,368,384
TOTAL EXPENDITURES	\$41,592,796

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,800,000	5,500,000
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		
Other Capital Projects Fund	350,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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	\$6,160,000	\$5,560,000

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	\$6,160,000	\$5,560,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	95,503,991	91,991,502
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$95,753,991	\$92,241,502

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

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	\$95,753,991	\$92,241,502

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	\$95,753,991	\$92,241,502
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,408,434
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,408,434
5900 Budgetary Reserve	875,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,283,434