

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

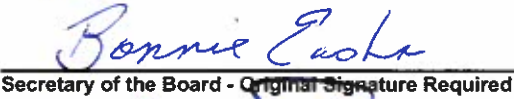
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2020



President of the Board - Original Signature Required

Date 6/30/20



Secretary of the Board - Original Signature Required

Date 6/30/20



Chief School Administrator - Original Signature Required

Date 6/30/20

Paul A Schott

Contact Person

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Telephone 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 : Gateway SD	COUNTY : Allegheny	AUN : 103024102
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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	\$75860000
Ending Unassigned Fund Balance	\$3487980
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.6%

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 : Gateway SD	County : Allegheny	AUN Number : 103024102
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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 5-19-2020
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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>
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 Gateway School District has adopted a Final General Fund Budget with a 1.50% real estate tax increase and the utilization of \$416,000 from the Unassigned Fund Balance for the 2020-2021 fiscal year.
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 Gateway School District has adopted a Final General Fund Budget with a 1.50% real estate tax increase and the utilization of \$0 from the Committed Fund Balance for the 2020-2021 fiscal year.

<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	1,149,786
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,327,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,903,980
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,230,980</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,339,906
7000 Revenue from State Sources	20,476,550
8000 Revenue from Federal Sources	2,627,544
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$75,444,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,674,980</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,006,238
6113 Public Utility Realty Taxes	46,000
6140 Current Act 511 Taxes - Flat Rate Assessments	114,950
6150 Current Act 511 Taxes - Proportional Assessments	5,823,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,045,950
6500 Earnings on Investments	50,010
6700 Revenues from LEA Activities	64,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	736,065
6910 Rentals	265,050
6990 Refunds and Other Miscellaneous Revenue	188,143
REVENUE FROM LOCAL SOURCES	\$52,339,906
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,945,609
7112 Basic Education Funding-Social Security	1,223,656
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,258,509
7311 Pupil Transportation Subsidy	925,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	454,918
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,460,308
7505 Ready to Learn Block Grant	385,880
7820 State Share of Retirement Contributions	5,577,670
REVENUE FROM STATE SOURCES	\$20,476,550
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	799,507
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	133,325
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,000
8517 NCLB, Title IV - 21st Century Schools	54,543
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	590,703
8749 Other CARES Act Funding	356,466
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	671,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	16,000
REVENUE FROM FEDERAL SOURCES	\$2,627,544
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,444,000

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$44,006,326

Amount of Tax Relief for Homestead Exclusions

\$1,460,308

Total Approx. Tax Revenue:

\$45,466,634

Approx. Tax Levy for Tax Rate Calculation:

\$47,977,885

Allegheny

Total

2019-20 Data		
a. Assessed Value	\$2,382,896,398	\$2,382,896,398
b. Real Estate Mills	19.8675	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,202,342,156	\$2,202,342,156
d. Assessed Value	\$2,379,201,718	\$2,379,201,718
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$47,342,194	\$47,342,194
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$47,342,194	\$47,342,194
(f Total * g)		
i. Base Mills Subject to Index	19.8675	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.60150%	94.60150%
k. Tax Levy Needed	\$47,977,885	\$47,977,885
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	20.1655	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,977,792	\$47,977,792
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,517,484
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,006,238
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$44,006,326

\$1,460,308

\$45,466,634

\$47,977,885

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index
($i * (1 + \text{Index})$)

20.4635

q. Mills In Excess of Index
(if $l > p$), $(l - p)$)

0.0000

r. Maximum Tax Levy Based On Index
($p / 1000 * d$)

\$48,686,794

\$48,686,794

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
($t * \text{Est. Pct. Collection}$)

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$9,079.86

V.

Number of Homestead/Farmstead Properties

7986

7986

Median Assessed Value of Homestead Properties

\$113,100

Act 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$44,006,326
Amount of Tax Relief for Homestead Exclusions	<u>\$1,460,308</u>
Total Approx. Tax Revenue:	\$45,466,634
Approx. Tax Levy for Tax Rate Calculation:	\$47,977,885
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,460,308	Lowering RE Tax Rate	\$0	\$1,460,308
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,460,308

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>
Allegheny	2,379,201,718	20.1655	47,977,792			94.60150%	
Totals:	2,379,201,718		47,977,792	1,460,308	46,517,484	94.60150%	44,006,238

	<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	\$5.00	\$0.00	114,950
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 114,950 114,950

	<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%	3,719,250	3,719,250
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	579,500	579,500
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	0.5000	0.000	1,524,750	1,524,750
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 5,823,500 5,823,500

Total Act 511, Current Taxes 5,938,450

Act 511 Tax Limit -->	2,202,342,156	12	26,428,106
	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> Allegheny	19.8675	20.1655	1.50%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,348,869
1200 Special Programs - Elementary / Secondary	15,614,891
1300 Vocational Education	2,347,349
1400 Other Instructional Programs - Elementary / Secondary	266,410
1500 Nonpublic School Programs	45,000
Total Instruction	\$47,622,519
2000 Support Services	
2100 Support Services - Students	2,911,263
2200 Support Services - Instructional Staff	1,325,790
2300 Support Services - Administration	4,377,364
2400 Support Services - Pupil Health	622,323
2500 Support Services - Business	1,071,158
2600 Operation and Maintenance of Plant Services	7,506,143
2700 Student Transportation Services	4,555,881
2800 Support Services - Central	497,850
2900 Other Support Services	66,000
Total Support Services	\$22,933,772
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,338,712
3300 Community Services	45,500
Total Operation of Non-Instructional Services	\$1,384,212
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,919,497
Total Other Expenditures and Financing Uses	\$3,919,497
Total Estimated Expenditures and Other Financing Uses	\$75,860,000

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	16,331,503
200 Personnel Services - Employee Benefits	9,527,561
300 Purchased Professional and Technical Services	818,600
400 Purchased Property Services	33,106
500 Other Purchased Services	2,045,984
600 Supplies	578,302
800 Other Objects	13,813
Total Regular Programs - Elementary / Secondary	\$29,348,869
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,634,464
200 Personnel Services - Employee Benefits	3,947,681
300 Purchased Professional and Technical Services	1,467,000
500 Other Purchased Services	3,460,025
600 Supplies	93,254
800 Other Objects	12,467
Total Special Programs - Elementary / Secondary	\$15,614,891
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	898,057
200 Personnel Services - Employee Benefits	561,231
400 Purchased Property Services	4,500
500 Other Purchased Services	851,400
600 Supplies	31,861
800 Other Objects	300
Total Vocational Education	\$2,347,349
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,362
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	247,048
Total Other Instructional Programs - Elementary / Secondary	\$266,410
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	45,000
Total Nonpublic School Programs	\$45,000
Total Instruction	\$47,622,519
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,721,921
200 Personnel Services - Employee Benefits	1,046,167
300 Purchased Professional and Technical Services	117,000
500 Other Purchased Services	4,400
600 Supplies	20,620
800 Other Objects	1,155

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,911,263
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	402,855
200 Personnel Services - Employee Benefits	223,389
300 Purchased Professional and Technical Services	256,609
400 Purchased Property Services	342,792
500 Other Purchased Services	51,000
600 Supplies	49,145
Total Support Services - Instructional Staff	\$1,325,790
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,249,335
200 Personnel Services - Employee Benefits	1,310,199
300 Purchased Professional and Technical Services	647,480
500 Other Purchased Services	28,245
600 Supplies	119,240
800 Other Objects	22,865
Total Support Services - Administration	\$4,377,364
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	382,706
200 Personnel Services - Employee Benefits	217,536
300 Purchased Professional and Technical Services	15,700
400 Purchased Property Services	55
600 Supplies	6,326
Total Support Services - Pupil Health	\$622,323
2500 Support Services - Business	
100 Personnel Services - Salaries	345,925
200 Personnel Services - Employee Benefits	209,121
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	309,703
600 Supplies	198,409
800 Other Objects	1,500
Total Support Services - Business	\$1,071,158
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,800,797
200 Personnel Services - Employee Benefits	1,911,144
300 Purchased Professional and Technical Services	89,213
400 Purchased Property Services	691,802
500 Other Purchased Services	73,240
600 Supplies	1,915,347
700 Property	1,300
800 Other Objects	23,300
Total Operation and Maintenance of Plant Services	\$7,506,143
2700 Student Transportation Services	
100 Personnel Services - Salaries	79,144

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	49,987
500 Other Purchased Services	4,204,190
600 Supplies	222,560
Total Student Transportation Services	\$4,555,881
2800 Support Services - Central	
100 Personnel Services - Salaries	296,525
200 Personnel Services - Employee Benefits	189,135
400 Purchased Property Services	4,000
500 Other Purchased Services	3,400
600 Supplies	90
800 Other Objects	4,700
Total Support Services - Central	\$497,850
2900 Other Support Services	
500 Other Purchased Services	66,000
Total Other Support Services	\$66,000
Total Support Services	\$22,933,772
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	656,804
200 Personnel Services - Employee Benefits	283,867
400 Purchased Property Services	25,982
500 Other Purchased Services	187,397
600 Supplies	174,687
800 Other Objects	9,975
Total Student Activities	\$1,338,712
3300 Community Services	
600 Supplies	7,000
800 Other Objects	38,500
Total Community Services	\$45,500
Total Operation of Non-Instructional Services	\$1,384,212
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	989,497
900 Other Uses of Funds	2,930,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,919,497
Total Other Expenditures and Financing Uses	\$3,919,497
TOTAL EXPENDITURES	\$75,860,000

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	10,000,000	6,000,000
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	1,000	1,000
Other Capital Projects Fund	1,000	1,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	830,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	24,859	21,359
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	112,417	100,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$10,969,276	\$6,923,359
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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 **\$10,969,276** **\$6,923,359**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	49,304,287	45,384,789
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,219,803	2,230,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,279,020	16,000,000
0599 Other Noncurrent Liabilities	109,606,115	111,000,000

Total General Fund	\$176,409,225	\$174,614,789
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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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)	66,753	68,000
0599 Other Noncurrent Liabilities	2,245,885	2,300,000
Total Food Service / Cafeteria Operations Fund	\$2,312,638	\$2,368,000

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	\$178,721,863	\$176,982,789

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,468,696	6,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	25,000
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 Short-Term Payables	\$5,548,696	\$6,025,000
TOTAL INDEBTEDNESS	\$184,270,559	\$183,007,789

Account Description	Amounts
0810 Nonspendable Fund Balance	1,149,786
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,327,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,487,980
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,814,980

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,964,766
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