

Gateway School District

Mr. Paul A. Schott, MS.Ed., PCSBA
Business Manager & Board Treasurer



TO: The Residents of the Borough of Pitcairn and the Municipality of
Monroeville

FROM: Paul A. Schott, MS. Ed., PCSBA *fax*

DATE: May 19, 2020

SUBJECT: PDE-2028 – Proposed Final General Fund Budget for the 2020-2021 Fiscal
Year

The General Fund Budget (PDE-2028) is required to be completed and made available for public display by all school districts in the Commonwealth of Pennsylvania by the Pennsylvania Department of Education (PDE) through the passage of Act 46 of 2005. Act 46 of 2005 requires all school districts to prepare their Proposed Final General Fund Budget and to provide the public with the opportunity to examine the Proposed Final General Fund Budget in the summary format associated with the PDE-2028.

The PDE-2028 has always been used by school districts to submit their Final General Fund Budgets to the Commonwealth within fifteen days after the School Board has approved the Final General Fund Budget. In meeting the Commonwealth's requirements, the Gateway School District has prepared the PDE-2028 to disclose the Proposed Final General Fund Budget for the upcoming 2020-2021 fiscal year.

I respectfully submit the Gateway School District's Proposed Final General Fund Budget for the 2020-2021 fiscal year to the residents of the Borough of Pitcairn and the Municipality of Monroeville for their review.

Please be advised this document contains proposed revenue and expenditure projections, and the District is still in the process of finalizing these projections for the 2020-2021 fiscal year. In addition, this document currently does NOT contain a proposed real estate tax millage increase, and it does contain the proposed utilization of Fund Balance to balance the General Fund Budget. A final real estate tax millage rate and the Final General Fund Budget must be finalized and adopted prior to June 30, 2020 for the 2020-2021 fiscal year. Therefore, it is possible for the amounts reflected in this Proposed Final General Fund Budget to change before final adoption by the Gateway Board of School Directors on Tuesday, June 30, 2020 at the June Regular Board Meeting.

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Paul A Schott

(412)373-5706

Extn :

Contact Person

Telephone

Extension

pschott@gatewayk12.org

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	\$78026000
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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**

Val Number

Description

Justification

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 Proposed Final General Fund Budget with no real estate tax increase and some minimal utilization of 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	3,228,980	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,002,000	
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	51,693,027	
7000 Revenue from State Sources	20,732,827	
8000 Revenue from Federal Sources	1,598,146	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$74,024,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$81,254,980</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,360,507
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	186,995
REVENUE FROM LOCAL SOURCES	\$51,693,027
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,953,702
7112 Basic Education Funding-Social Security	1,328,925
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,224,116
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	5,754,978
REVENUE FROM STATE SOURCES	\$20,732,827
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	719,190
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	131,204
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,000
8517 NCLB, Title IV - 21st Century Schools	54,752
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	671,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	16,000
REVENUE FROM FEDERAL SOURCES	\$1,598,146
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,024,000

Act 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$43,360,730
Amount of Tax Relief for Homestead Exclusions	<u>\$1,460,308</u>
Total Approx. Tax Revenue:	\$44,821,038
Approx. Tax Levy for Tax Rate Calculation:	\$47,270,122

	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	\$2,379,256,918	\$2,379,256,918
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy (a * b)	\$47,342,194	\$47,342,194
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$47,342,194	\$47,342,194
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.8675	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.65380%	94.65380%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$47,270,122	\$47,270,122
I. 2020-21 Real Estate Tax Rate (k / d * 1000)	19.8675	
III. m. Tax Levy Generated by Mills (I / 1000 * d)	\$47,269,887	\$47,269,887
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$45,809,579
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$43,360,507

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		4
Approx. Tax Revenue from RE Taxes:		\$43,360,730
Amount of Tax Relief for Homestead Exclusions		<u>\$1,460,308</u>
Total Approx. Tax Revenue:		\$44,821,038
Approx. Tax Levy for Tax Rate Calculation:		\$47,270,122

	Allegheny	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + 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)	\$48,687,924	\$48,687,924
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	\$9,112.00	
Number of Homestead/Farmstead Properties	7986	7986
Median Assessed Value of Homestead Properties		\$113,100

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

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Act 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$43,360,730
Amount of Tax Relief for Homestead Exclusions	<u>\$1,460,308</u>
Total Approx. Tax Revenue:	\$44,821,038
Approx. Tax Levy for Tax Rate Calculation:	\$47,270,122
	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	2,379,256,918	19.8675	47,269,887			94.65380%	
Totals:	2,379,256,918		47,269,887	1,460,308	= 45,809,579	X 94.65380%	= 43,360,507

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	114,950	114,950
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			114,950	114,950
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</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	X 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	19.8675	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,562,486
1200 Special Programs - Elementary / Secondary	16,592,932
1300 Vocational Education	2,477,448
1400 Other Instructional Programs - Elementary / Secondary	266,408
1500 Nonpublic School Programs	45,000
Total Instruction	\$49,944,274
2000 Support Services	
2100 Support Services - Students	2,888,549
2200 Support Services - Instructional Staff	1,247,828
2300 Support Services - Administration	4,364,083
2400 Support Services - Pupil Health	631,475
2500 Support Services - Business	1,031,303
2600 Operation and Maintenance of Plant Services	6,959,614
2700 Student Transportation Services	4,555,251
2800 Support Services - Central	498,312
2900 Other Support Services	74,000
Total Support Services	\$22,250,415
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,442,314
3300 Community Services	45,500
Total Operation of Non-Instructional Services	\$1,487,814
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,919,497
5200 Interfund Transfers - Out	424,000
Total Other Expenditures and Financing Uses	\$4,343,497
Total Estimated Expenditures and Other Financing Uses	\$78,026,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,849,633
200 Personnel Services - Employee Benefits	9,956,021
300 Purchased Professional and Technical Services	963,600
400 Purchased Property Services	31,459
500 Other Purchased Services	2,045,984
600 Supplies	701,976
800 Other Objects	13,813
Total Regular Programs - Elementary / Secondary	\$30,562,486
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,817,947
200 Personnel Services - Employee Benefits	4,332,080
300 Purchased Professional and Technical Services	1,467,000
500 Other Purchased Services	3,870,025
600 Supplies	93,413
800 Other Objects	12,467
Total Special Programs - Elementary / Secondary	\$16,592,932
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	984,101
200 Personnel Services - Employee Benefits	599,233
400 Purchased Property Services	6,000
500 Other Purchased Services	851,400
600 Supplies	36,414
800 Other Objects	300
Total Vocational Education	\$2,477,448
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,360
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	247,048
Total Other Instructional Programs - Elementary / Secondary	\$266,408
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	45,000
Total Nonpublic School Programs	\$45,000
Total Instruction	\$49,944,274
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,721,921
200 Personnel Services - Employee Benefits	1,048,453
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	4,400
600 Supplies	20,620
800 Other Objects	1,155

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,888,549
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	402,855
200 Personnel Services - Employee Benefits	223,727
300 Purchased Professional and Technical Services	165,309
400 Purchased Property Services	355,892
500 Other Purchased Services	51,000
600 Supplies	49,045
Total Support Services - Instructional Staff	\$1,247,828
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,251,758
200 Personnel Services - Employee Benefits	1,315,139
300 Purchased Professional and Technical Services	648,480
500 Other Purchased Services	28,245
600 Supplies	97,596
800 Other Objects	22,865
Total Support Services - Administration	\$4,364,083
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	382,706
200 Personnel Services - Employee Benefits	217,913
300 Purchased Professional and Technical Services	15,700
400 Purchased Property Services	55
600 Supplies	15,101
Total Support Services - Pupil Health	\$631,475
2500 Support Services - Business	
100 Personnel Services - Salaries	345,925
200 Personnel Services - Employee Benefits	216,266
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	301,620
600 Supplies	159,492
800 Other Objects	1,500
Total Support Services - Business	\$1,031,303
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,998,210
200 Personnel Services - Employee Benefits	2,009,671
300 Purchased Professional and Technical Services	164,213
400 Purchased Property Services	691,802
500 Other Purchased Services	73,240
600 Supplies	997,878
700 Property	1,300
800 Other Objects	23,300
Total Operation and Maintenance of Plant Services	\$6,959,614
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	50,107
500 Other Purchased Services	4,203,440
600 Supplies	222,560
Total Student Transportation Services	\$4,555,251
2800 Support Services - Central	
100 Personnel Services - Salaries	296,519
200 Personnel Services - Employee Benefits	189,603
400 Purchased Property Services	4,000
500 Other Purchased Services	3,400
600 Supplies	90
800 Other Objects	4,700
Total Support Services - Central	\$498,312
2900 Other Support Services	
500 Other Purchased Services	74,000
Total Other Support Services	\$74,000
Total Support Services	\$22,250,415
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	712,891
200 Personnel Services - Employee Benefits	305,456
400 Purchased Property Services	25,982
500 Other Purchased Services	188,573
600 Supplies	198,687
800 Other Objects	10,725
Total Student Activities	\$1,442,314
3300 Community Services	
600 Supplies	7,000
800 Other Objects	38,500
Total Community Services	\$45,500
Total Operation of Non-Instructional Services	\$1,487,814
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
5200 Interfund Transfers - Out	
900 Other Uses of Funds	424,000
Total Interfund Transfers - Out	\$424,000
Total Other Expenditures and Financing Uses	\$4,343,497
TOTAL EXPENDITURES	\$78,026,000

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$10,969,276

\$6,923,359

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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
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

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	3,228,980
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,228,980
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,378,766