

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christopher Juzwick

(412)429-2500

Extn :1105

Contact Person

Telephone

Extension

chris.juzwick@carlynton.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 : Carlynton SD	COUNTY : Allegheny	AUN : 103021603
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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	\$30557759
Ending Unassigned Fund Balance	\$2482582
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

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$544,572.57 C x 2%: \$11,179.76</p>	<p>The numbers that were used were right off the PDE website. This may be due to the district using the referendum exception</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>This reserve is allocated for possible unexpected events that can possibly happen in the district, such as unforeseen repairs or special ed cost that cannot be projected.</p>
8080	<p>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.</p>	<p>This unassigned balance has not been assigned due to the district's concerns for upcoming contracted increases over the next two years.</p>

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,094,915	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,094,915</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,355,360	
7000 Revenue from State Sources	9,303,617	
8000 Revenue from Federal Sources	1,286,449	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,945,426</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,040,341</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,182,834
6113 Public Utility Realty Taxes	16,914
6150 Current Act 511 Taxes - Proportional Assessments	1,958,326
6400 Delinquencies on Taxes Levied / Assessed by the LEA	791,602
6500 Earnings on Investments	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,828
6910 Rentals	12,540
6920 Contributions and Donations from Private Sources	11,192
6990 Refunds and Other Miscellaneous Revenue	91,124
REVENUE FROM LOCAL SOURCES	\$19,355,360
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,402,537
7250 Migratory Children	215,291
7271 Special Education funds for School-Aged Pupils	971,561
7311 Pupil Transportation Subsidy	263,284
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,637
7340 State Property Tax Reduction Allocation	558,988
7505 Ready to Learn Block Grant	189,030
7810 State Share of Social Security and Medicare Taxes	479,448
7820 State Share of Retirement Contributions	2,162,841
REVENUE FROM STATE SOURCES	\$9,303,617
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	509,687
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,635
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,444
8517 NCLB, Title IV - 21st Century Schools	42,500
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	458,167
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,016
REVENUE FROM FEDERAL SOURCES	\$1,286,449
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,945,426

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,182,834	
Amount of Tax Relief for Homestead Exclusions	<u>\$558,988</u>	
Total Approx. Tax Revenue:	\$16,741,822	
Approx. Tax Levy for Tax Rate Calculation:	\$18,377,750	
	Allegheny	Total

2019-20 Data		
a. Assessed Value	\$710,474,450	\$710,474,450
b. Real Estate Mills	24.1815	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$661,707,426	\$661,707,426
d. Assessed Value	\$712,616,950	\$712,616,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$17,180,338	\$17,180,338
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$17,180,338	\$17,180,338
(f Total * g)		
i. Base Mills Subject to Index	24.1815	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.81907%	90.81907%
k. Tax Levy Needed	\$18,377,750	\$18,377,750
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	25.7891	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,377,750	\$18,377,750
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,818,762
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,182,834
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,182,834	
Amount of Tax Relief for Homestead Exclusions	<u>\$558,988</u>	
Total Approx. Tax Revenue:	\$16,741,822	
Approx. Tax Levy for Tax Rate Calculation:	\$18,377,750	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.9553	
q. Mills In Excess of Index (if (l > p), (l - p))	0.8338	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,783,570	\$17,783,570
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$594,180	\$594,180
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$539,629	\$539,629

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$170.94	
Number of Homestead/Farmstead Properties	3270	3270
Median Assessed Value of Homestead Properties		\$104,950

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,182,834
Amount of Tax Relief for Homestead Exclusions	<u>\$558,988</u>
Total Approx. Tax Revenue:	\$16,741,822
Approx. Tax Levy for Tax Rate Calculation:	\$18,377,750
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$558,988	Lowering RE Tax Rate	\$0	\$558,988
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$558,988

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103021603 Carlynton SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/1/2020 11:21:34 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
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
Allegheny	712,616,950	25.7891	18,377,750			90.81907%	
Totals:	712,616,950		18,377,750	- 558,988	= 17,818,762	X 90.81907%	= 16,182,834
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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			\$0.00	\$0.00	0	0
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						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,822,068	1,822,068
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	136,258	136,258
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						1,958,326	1,958,326
Total Act 511, Current Taxes							1,958,326
Act 511 Tax Limit -->				661,707,426	X	12	7,940,489
				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	24.1815	25.7891	6.65%	No	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,545,350
1200 Special Programs - Elementary / Secondary	4,738,212
1300 Vocational Education	886,925
1400 Other Instructional Programs - Elementary / Secondary	119,333
1500 Nonpublic School Programs	105,174
Total Instruction	\$19,394,994
2000 Support Services	
2100 Support Services - Students	1,360,479
2200 Support Services - Instructional Staff	1,226,526
2300 Support Services - Administration	1,992,004
2400 Support Services - Pupil Health	279,479
2500 Support Services - Business	355,303
2600 Operation and Maintenance of Plant Services	2,769,205
2700 Student Transportation Services	1,909,010
2900 Other Support Services	22,097
Total Support Services	\$9,914,103
3000 Operation of Non-Instructional Services	
3200 Student Activities	632,142
3300 Community Services	70,449
Total Operation of Non-Instructional Services	\$702,591
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	411,071
5200 Interfund Transfers - Out	35,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$546,071
Total Estimated Expenditures and Other Financing Uses	\$30,557,759

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,039,787
200 Personnel Services - Employee Benefits	4,628,744
300 Purchased Professional and Technical Services	438,614
400 Purchased Property Services	72,944
500 Other Purchased Services	1,076,972
600 Supplies	280,500
800 Other Objects	7,789
Total Regular Programs - Elementary / Secondary	\$13,545,350
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,639,195
200 Personnel Services - Employee Benefits	1,415,076
300 Purchased Professional and Technical Services	511,359
400 Purchased Property Services	500
500 Other Purchased Services	1,147,132
600 Supplies	24,289
800 Other Objects	661
Total Special Programs - Elementary / Secondary	\$4,738,212
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	253,446
200 Personnel Services - Employee Benefits	174,602
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	155
500 Other Purchased Services	452,993
600 Supplies	4,179
800 Other Objects	1,050
Total Vocational Education	\$886,925
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,882
200 Personnel Services - Employee Benefits	3,619
300 Purchased Professional and Technical Services	30,532
500 Other Purchased Services	76,450
800 Other Objects	850
Total Other Instructional Programs - Elementary / Secondary	\$119,333
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	26,461
200 Personnel Services - Employee Benefits	32,609
300 Purchased Professional and Technical Services	4,175
600 Supplies	41,929
Total Nonpublic School Programs	\$105,174
Total Instruction	\$19,394,994
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	663,305
200 Personnel Services - Employee Benefits	424,432
300 Purchased Professional and Technical Services	235,280
400 Purchased Property Services	217
500 Other Purchased Services	3,002
600 Supplies	32,686
800 Other Objects	1,557
Total Support Services - Students	\$1,360,479
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	456,279
200 Personnel Services - Employee Benefits	394,375
300 Purchased Professional and Technical Services	81,266
400 Purchased Property Services	9,419
500 Other Purchased Services	500
600 Supplies	188,474
700 Property	87,960
800 Other Objects	8,253
Total Support Services - Instructional Staff	\$1,226,526
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	919,382
200 Personnel Services - Employee Benefits	623,596
300 Purchased Professional and Technical Services	340,246
400 Purchased Property Services	9,270
500 Other Purchased Services	43,064
600 Supplies	24,738
800 Other Objects	31,708
Total Support Services - Administration	\$1,992,004
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	145,944
200 Personnel Services - Employee Benefits	110,424
300 Purchased Professional and Technical Services	15,124
400 Purchased Property Services	500
500 Other Purchased Services	113
600 Supplies	7,124
800 Other Objects	250
Total Support Services - Pupil Health	\$279,479
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	173,654
200 Personnel Services - Employee Benefits	153,507
300 Purchased Professional and Technical Services	16,964
400 Purchased Property Services	250
500 Other Purchased Services	7,458
600 Supplies	3,200
800 Other Objects	270
Total Support Services - Business	\$355,303

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	949,933
200 Personnel Services - Employee Benefits	715,698
300 Purchased Professional and Technical Services	75,776
400 Purchased Property Services	389,889
500 Other Purchased Services	100,147
600 Supplies	489,308
700 Property	44,775
800 Other Objects	3,679
Total Operation and Maintenance of Plant Services	\$2,769,205
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,278
500 Other Purchased Services	1,899,661
600 Supplies	5,000
800 Other Objects	71
Total Student Transportation Services	\$1,909,010
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,097
Total Other Support Services	\$22,097
Total Support Services	\$9,914,103
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	267,116
200 Personnel Services - Employee Benefits	119,935
300 Purchased Professional and Technical Services	99,160
400 Purchased Property Services	5,725
500 Other Purchased Services	63,887
600 Supplies	52,945
700 Property	20,000
800 Other Objects	3,374
Total Student Activities	\$632,142
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	316
200 Personnel Services - Employee Benefits	129
300 Purchased Professional and Technical Services	68,660
600 Supplies	1,344
Total Community Services	\$70,449
Total Operation of Non-Instructional Services	\$702,591
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	352,354
900 Other Uses of Funds	58,717

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$411,071
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	35,000
Total Interfund Transfers - Out	\$35,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$546,071
TOTAL EXPENDITURES	\$30,557,759

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Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	3,094,915	2,482,571
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	\$3,094,915	\$2,482,571

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		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,094,915	\$2,482,571

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	83,062	41,531
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	300,000	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	100,000	100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$483,062	\$441,531
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		

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<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	4,485,000	4,295,000
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	\$4,485,000	\$4,295,000
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		

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

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

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$4,968,062	\$4,736,531	

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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$4,968,062	\$4,736,531

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,482,582
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,482,582
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,582,582