

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

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



President of the Board - Original Signature RequiredDate 6/16/2020

Secretary of the Board - Original Signature RequiredDate 6/16/2020

Chief School Administrator - Original Signature RequiredDate 6/16/2020

Emily Eckman

(412)429-2204

Extn :

Contact Person

Telephone

Extension

eeckman@cvsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers Valley SD	COUNTY : Allegheny	AUN : 103021752
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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 ☐

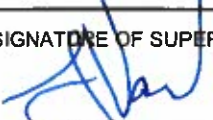
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$68063541
Ending Unassigned Fund Balance	\$843345
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.2%

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 6/16/2020
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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 : Chartiers Valley SD	County : Allegheny	AUN Number : 103021752
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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 5-5-2020
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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 estimated ending fund balance represents funds available for future increases in expenditures or revenue shortfalls.

<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	643,314	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	843,345	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$843,345</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	50,968,911	
7000 Revenue from State Sources	16,337,347	
8000 Revenue from Federal Sources	757,283	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$68,063,541</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$68,906,886</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	40,924,458
6112 Interim Real Estate Taxes	180,000
6113 Public Utility Realty Taxes	41,000
6114 Payments in Lieu of Current Taxes - State / Local	90,100
6140 Current Act 511 Taxes - Flat Rate Assessments	68,001
6150 Current Act 511 Taxes - Proportional Assessments	6,806,860
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,193,138
6500 Earnings on Investments	304,000
6700 Revenues from LEA Activities	58,580
6800 Revenues from Intermediary Sources / Pass-Through Funds	418,774
6910 Rentals	109,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	610,000
6990 Refunds and Other Miscellaneous Revenue	145,000
REVENUE FROM LOCAL SOURCES	\$50,968,911
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,237,097
7112 Basic Education Funding-Social Security	1,235,546
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,602,575
7311 Pupil Transportation Subsidy	1,081,850
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	268,223
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,500
7340 State Property Tax Reduction Allocation	911,897
7505 Ready to Learn Block Grant	303,975
7820 State Share of Retirement Contributions	5,573,684
REVENUE FROM STATE SOURCES	\$16,337,347
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	355,888
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,268
8517 NCLB, Title IV - 21st Century Schools	28,127
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	295,000
REVENUE FROM FEDERAL SOURCES	\$757,283
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,063,541

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,924,458	
Amount of Tax Relief for Homestead Exclusions	<u>\$911,897</u>	
Total Approx. Tax Revenue:	\$41,836,355	
Approx. Tax Levy for Tax Rate Calculation:	\$42,999,427	
	Allegheny	Total

2019-20 Data		
a. Assessed Value	\$2,348,176,344	\$2,348,176,344
b. Real Estate Mills	17.5595	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,121,074,544	\$2,121,074,544
d. Assessed Value	\$2,361,075,091	\$2,361,075,091
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$41,232,803	\$41,232,803
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$41,232,803	\$41,232,803
(f Total * g)		
i. Base Mills Subject to Index	17.5595	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.23654%	97.23654%
k. Tax Levy Needed	\$42,999,427	\$42,999,427
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	18.2118	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,999,427	\$42,999,427
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,087,530
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,924,458
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,924,458	
Amount of Tax Relief for Homestead Exclusions	<u>\$911,897</u>	
Total Approx. Tax Revenue:	\$41,836,355	
Approx. Tax Levy for Tax Rate Calculation:	\$42,999,427	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.0160	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1958	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,537,129	\$42,537,129
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$462,298	\$462,298
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$449,523	\$449,523

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,496.95	
Number of Homestead/Farmstead Properties	9109	9109
Median Assessed Value of Homestead Properties		\$130,400

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,924,458
Amount of Tax Relief for Homestead Exclusions	<u>\$911,897</u>
Total Approx. Tax Revenue:	\$41,836,355
Approx. Tax Levy for Tax Rate Calculation:	\$42,999,427
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$911,897	Lowering RE Tax Rate	\$0	\$911,897
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$911,897

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103021752 Chartiers Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	2,361,075,091	18.2118	42,999,427			97.23654%	
Totals:	2,361,075,091		42,999,427	-	911,897 =	42,087,530 X	97.23654% = 40,924,458
				<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>	<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	68,001	68,001
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						68,001	68,001
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%	5,400,000	5,400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	885,000	885,000
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			0.7500	0.000	521,860	521,860
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						6,806,860	6,806,860
Total Act 511, Current Taxes							6,874,861
Act 511 Tax Limit -->				2,121,074,544	X	12	25,452,895
				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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	17.5595	18.2118	3.72%	No	2.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.6%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	2.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,845,720
1200 Special Programs - Elementary / Secondary	8,235,016
1300 Vocational Education	759,456
1500 Nonpublic School Programs	22,047
Total Instruction	\$41,862,239
2000 Support Services	
2100 Support Services - Students	1,446,185
2200 Support Services - Instructional Staff	1,449,728
2300 Support Services - Administration	3,167,560
2400 Support Services - Pupil Health	498,219
2500 Support Services - Business	1,049,227
2600 Operation and Maintenance of Plant Services	5,946,853
2700 Student Transportation Services	5,085,372
2800 Support Services - Central	3,100
2900 Other Support Services	665,000
Total Support Services	\$19,311,244
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,486,548
3300 Community Services	15,350
Total Operation of Non-Instructional Services	\$1,501,898
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,243,160
5200 Interfund Transfers - Out	145,000
Total Other Expenditures and Financing Uses	\$5,388,160
Total Estimated Expenditures and Other Financing Uses	\$68,063,541

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,685,180
200 Personnel Services - Employee Benefits	11,727,217
300 Purchased Professional and Technical Services	529,885
400 Purchased Property Services	9,000
500 Other Purchased Services	522,317
600 Supplies	359,588
800 Other Objects	12,533
Total Regular Programs - Elementary / Secondary	\$32,845,720
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,175,610
200 Personnel Services - Employee Benefits	2,568,933
300 Purchased Professional and Technical Services	1,109,733
500 Other Purchased Services	1,305,102
600 Supplies	72,977
800 Other Objects	2,661
Total Special Programs - Elementary / Secondary	\$8,235,016
1300 <u>Vocational Education</u>	
500 Other Purchased Services	759,456
Total Vocational Education	\$759,456
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,047
600 Supplies	1,000
Total Nonpublic School Programs	\$22,047
Total Instruction	\$41,862,239
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	822,909
200 Personnel Services - Employee Benefits	565,241
500 Other Purchased Services	4,100
600 Supplies	52,350
800 Other Objects	1,585
Total Support Services - Students	\$1,446,185
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	740,158
200 Personnel Services - Employee Benefits	467,759
300 Purchased Professional and Technical Services	164,116
500 Other Purchased Services	46,126
600 Supplies	21,449
800 Other Objects	10,120
Total Support Services - Instructional Staff	\$1,449,728
2300 <u>Support Services - Administration</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,651,226
200 Personnel Services - Employee Benefits	994,189
300 Purchased Professional and Technical Services	316,000
500 Other Purchased Services	77,174
600 Supplies	65,064
800 Other Objects	63,907
Total Support Services - Administration	\$3,167,560
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	268,194
200 Personnel Services - Employee Benefits	217,925
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	600
600 Supplies	4,800
700 Property	6,000
Total Support Services - Pupil Health	\$498,219
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	390,043
200 Personnel Services - Employee Benefits	382,321
300 Purchased Professional and Technical Services	160,294
400 Purchased Property Services	1,000
500 Other Purchased Services	6,350
600 Supplies	80,692
800 Other Objects	28,527
Total Support Services - Business	\$1,049,227
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,536,454
200 Personnel Services - Employee Benefits	1,554,909
300 Purchased Professional and Technical Services	275,504
400 Purchased Property Services	433,998
500 Other Purchased Services	93,084
600 Supplies	1,039,564
800 Other Objects	13,340
Total Operation and Maintenance of Plant Services	\$5,946,853
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,255,399
200 Personnel Services - Employee Benefits	1,077,853
300 Purchased Professional and Technical Services	12,800
400 Purchased Property Services	69,152
500 Other Purchased Services	1,308,032
600 Supplies	360,311
800 Other Objects	1,825
Total Student Transportation Services	\$5,085,372
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	3,100
Total Support Services - Central	\$3,100

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<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	65,000
800 Other Objects	600,000
Total Other Support Services	\$665,000
Total Support Services	\$19,311,244
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	776,676
200 Personnel Services - Employee Benefits	336,776
300 Purchased Professional and Technical Services	167,275
400 Purchased Property Services	9,100
500 Other Purchased Services	26,500
600 Supplies	136,125
800 Other Objects	34,096
Total Student Activities	\$1,486,548
3300 Community Services	
500 Other Purchased Services	12,500
600 Supplies	2,850
Total Community Services	\$15,350
Total Operation of Non-Instructional Services	\$1,501,898
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,492,673
900 Other Uses of Funds	1,750,487
Total Debt Service / Other Expenditures and Financing Uses	\$5,243,160
5200 Interfund Transfers - Out	
900 Other Uses of Funds	145,000
Total Interfund Transfers - Out	\$145,000
Total Other Expenditures and Financing Uses	\$5,388,160
TOTAL EXPENDITURES	\$68,063,541

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	6,900,000	6,900,000
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	3,400,000	2,900,000
Other Capital Projects Fund		
Debt Service Fund	3,800,000	3,200,000
Food Service / Cafeteria Operations Fund	500	100
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,235,130	1,235,130
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,800,000	2,600,000
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,235,630	\$16,935,230

<u>Long-Term Investments</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		

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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	\$18,235,630	\$16,935,230

<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		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<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		

<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			

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	78,490,000	76,985,000
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		
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	\$78,490,000	\$76,985,000
TOTAL INDEBTEDNESS	\$78,490,000	\$76,985,000

Account Description	Amounts
0810 Nonspendable Fund Balance	643,314
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	843,345
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$843,345
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,486,659