

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2020



President of the Board - Original Signature Required_____
Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Date

7/8/20

Date

7/8/20

Date

7/8/20

Corrina Lesko

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Carmel Area SD	COUNTY : Northumberland	AUN : 116495103
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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	\$20882734
Ending Unassigned Fund Balance	\$1475716
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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 9/18/20
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DUE DATE: AUGUST 15, 2020

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET


(03/2006)

24 PS 6-687(a)(1)

School District Name : Mount Carmel Area SD	County : Northumberland	AUN Number : 116495103
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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 5/21/20
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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>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$74,614.00</div> <div>Function 2200, Object 200: \$121,452.00</div>	<div>Fringe benefit package is higher than salaries and there is also money budgeted in this function for tuition reimbursements.</div>
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$23,620.00</div> <div>Function 2700, Object 200: \$26,115.00</div>	<div>Fringe benefit package is higher than salaries</div>
8080	<div>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.</div>	<div>Unassigned fund balance monies will be used to balance the budget</div>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	53,349	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,710,172	
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,710,172</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,711,103	
7000 Revenue from State Sources	14,146,494	
8000 Revenue from Federal Sources	790,681	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,648,278</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,358,450</u>

LEA : 116495103 Mount Carmel Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,042,893
6113 Public Utility Realty Taxes	5,400
6114 Payments in Lieu of Current Taxes - State / Local	5,500
6120 Current Per Capita Taxes, Section 679	26,660
6140 Current Act 511 Taxes - Flat Rate Assessments	40,160
6150 Current Act 511 Taxes - Proportional Assessments	1,222,253
6400 Delinquencies on Taxes Levied / Assessed by the LEA	642,000
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	422,637
6910 Rentals	3,600
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	275,000
REVENUE FROM LOCAL SOURCES	\$5,711,103
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,719,333
7112 Basic Education Funding-Social Security	350,000
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,311,172
7292 Pre-K Counts	525,000
7311 Pupil Transportation Subsidy	355,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	295,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	223,661
7360 Safe Schools	82,000
7505 Ready to Learn Block Grant	328,175
7820 State Share of Retirement Contributions	1,860,153
REVENUE FROM STATE SOURCES	\$14,146,494
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	534,017
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,135
8517 NCLB, Title IV - 21St Century Schools	40,529
8519 NCLB, Title VI - Flexibility and Accountability	28,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	120,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$790,681
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,648,278

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,043,365		
Amount of Tax Relief for Homestead Exclusions	<u>\$223,661</u>		
Total Approx. Tax Revenue:	\$3,267,026		
Approx. Tax Levy for Tax Rate Calculation:	\$3,681,992		
	Columbia	Northumberland	Total

2019-20 Data			
a. Assessed Value	\$36,598	\$69,358,915	\$69,395,513
b. Real Estate Mills	49.5100	53.1900	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$124,475	\$255,102,829	\$255,227,304
d. Assessed Value	\$36,598	\$69,179,542	\$69,216,140
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$1,812	\$3,689,201	\$3,691,013
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	0.04877%	99.95123%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$1,800	\$3,689,213	\$3,691,013
(f Total * g)			
i. Base Mills Subject to Index	49.5100	53.1901	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.00000%	88.00000%	88.00098%
k. Tax Levy Needed	\$1,796	\$3,680,196	\$3,681,992
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	49.0700	53.1900	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$1,796	\$3,679,660	\$3,681,456
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,457,795
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,042,893
(n * Est. Pct. Collection)			

Act 1 Index (current):	4.0%		
Calculation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,043,365		
Amount of Tax Relief for Homestead Exclusions	<u>\$223,661</u>		
Total Approx. Tax Revenue:	\$3,267,026		
Approx. Tax Levy for Tax Rate Calculation:	\$3,681,992		
	Columbia	Northumberland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	51.4904	55.3177	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,884	\$3,826,853	\$3,828,737
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$1,341.00	
Number of Homestead/Farmstead Properties		3124	3124
Median Assessed Value of Homestead Properties			\$6,650

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,043,365		
Amount of Tax Relief for Homestead Exclusions	<u>\$223,661</u>		
Total Approx. Tax Revenue:	\$3,267,026		
Approx. Tax Levy for Tax Rate Calculation:	\$3,681,992		
	Columbia	Northumberland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$223,661	Lowering RE Tax Rate	\$0	\$223,661
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$223,661

2020-2021 Final General Fund Budget

Local Education Agency Tax Data

LEA : 116495103 Mount Carmel Area 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>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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Columbia	36,598	49.0700	1,796			90.00000%	
Northumberland	69,179,542	53.1900	3,679,660			88.00000%	
Totals:		69,216,140	3,681,456	- 223,661 =	3,457,795 X	88.00098% =	3,042,893

	<u>Rate</u>		<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00	26,660
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	26,660
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$10.00	13,500
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments		66,819	40,160
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	814,000
6152	Current Act 511 Occupation Taxes	180.0000	358,253
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	50,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
Total Current Act 511 Taxes – Proportional Assessments		1,580,506	1,222,253
Total Act 511, Current Taxes			1,262,413

Act 511 Tax Limit -->	255,227,304 X	12	3,062,728
	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>									
	Columbia	49.5100	49.0700	-0.87%	Yes	4.0%				
	Northumberland	53.1901	53.1900	0.01%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6152	Current Act 511 Occupation Taxes	180.0000	180.0000	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,637,556
1200 Special Programs - Elementary / Secondary	3,189,704
1300 Vocational Education	651,906
1400 Other Instructional Programs - Elementary / Secondary	271,469
1500 Nonpublic School Programs	27,000
1800 Pre-Kindergarten	536,499
Total Instruction	\$14,314,134
2000 Support Services	
2100 Support Services - Students	701,554
2200 Support Services - Instructional Staff	230,066
2300 Support Services - Administration	1,252,101
2400 Support Services - Pupil Health	265,522
2500 Support Services - Business	380,565
2600 Operation and Maintenance of Plant Services	1,543,686
2700 Student Transportation Services	655,665
2800 Support Services - Central	189,778
Total Support Services	\$5,218,937
3000 Operation of Non-Instructional Services	
3200 Student Activities	337,871
3300 Community Services	7,050
Total Operation of Non-Instructional Services	\$344,921
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,004,742
Total Other Expenditures and Financing Uses	\$1,004,742
Total Estimated Expenditures and Other Financing Uses	\$20,882,734

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,755,783
200 Personnel Services - Employee Benefits	4,033,950
300 Purchased Professional and Technical Services	8,923
400 Purchased Property Services	750
500 Other Purchased Services	714,650
600 Supplies	115,000
700 Property	8,500
Total Regular Programs - Elementary / Secondary	\$9,637,556
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,493,342
200 Personnel Services - Employee Benefits	1,117,112
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	465,000
600 Supplies	11,250
700 Property	3,000
Total Special Programs - Elementary / Secondary	\$3,189,704
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	116,389
200 Personnel Services - Employee Benefits	79,517
500 Other Purchased Services	450,000
700 Property	6,000
Total Vocational Education	\$651,906
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	133,957
200 Personnel Services - Employee Benefits	97,512
500 Other Purchased Services	40,000
Total Other Instructional Programs - Elementary / Secondary	\$271,469
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	27,000
Total Nonpublic School Programs	\$27,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	96,946
200 Personnel Services - Employee Benefits	93,722
500 Other Purchased Services	1,831
600 Supplies	4,000
800 Other Objects	340,000
Total Pre-Kindergarten	\$536,499
Total Instruction	\$14,314,134
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	373,672

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	315,282
300 Purchased Professional and Technical Services	7,200
500 Other Purchased Services	100
600 Supplies	800
700 Property	4,500
Total Support Services - Students	\$701,554
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	74,614
200 Personnel Services - Employee Benefits	121,452
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	6,800
500 Other Purchased Services	1,200
600 Supplies	3,000
700 Property	13,000
Total Support Services - Instructional Staff	\$230,066
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	573,107
200 Personnel Services - Employee Benefits	528,173
300 Purchased Professional and Technical Services	75,962
400 Purchased Property Services	1,500
500 Other Purchased Services	58,289
600 Supplies	8,200
700 Property	5,500
800 Other Objects	1,370
Total Support Services - Administration	\$1,252,101
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	120,767
200 Personnel Services - Employee Benefits	103,755
300 Purchased Professional and Technical Services	34,000
600 Supplies	7,000
Total Support Services - Pupil Health	\$265,522
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	188,577
200 Personnel Services - Employee Benefits	177,488
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	500
600 Supplies	1,000
700 Property	2,500
800 Other Objects	2,500
Total Support Services - Business	\$380,565
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	496,212
200 Personnel Services - Employee Benefits	338,653
300 Purchased Professional and Technical Services	88,750
400 Purchased Property Services	300,800

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	145,721
600	Supplies	143,500
700	Property	30,000
800	Other Objects	50
Total Operation and Maintenance of Plant Services		\$1,543,686
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	23,620
200	Personnel Services - Employee Benefits	26,115
300	Purchased Professional and Technical Services	1,630
400	Purchased Property Services	20,000
500	Other Purchased Services	539,300
600	Supplies	25,000
700	Property	20,000
Total Student Transportation Services		\$655,665
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	56,862
200	Personnel Services - Employee Benefits	51,666
300	Purchased Professional and Technical Services	5,000
400	Purchased Property Services	3,500
500	Other Purchased Services	250
600	Supplies	27,500
700	Property	45,000
Total Support Services - Central		\$189,778
Total Support Services		\$5,218,937
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	202,661
200	Personnel Services - Employee Benefits	61,060
300	Purchased Professional and Technical Services	36,000
400	Purchased Property Services	1,700
500	Other Purchased Services	12,450
600	Supplies	7,000
700	Property	16,500
800	Other Objects	500
Total Student Activities		\$337,871
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	5,000
200	Personnel Services - Employee Benefits	1,050
500	Other Purchased Services	1,000
Total Community Services		\$7,050
Total Operation of Non-Instructional Services		\$344,921
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	114,742

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	890,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,004,742
Total Other Expenditures and Financing Uses	\$1,004,742
TOTAL EXPENDITURES	\$20,882,734

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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	200,000	200,000
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	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$450,000	\$450,000

<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	\$450,000	\$450,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	6,394,438	5,885,001
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,600,000	1,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,994,438	\$7,485,001
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	\$7,994,438	\$7,485,001	

<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	\$7,994,438	\$7,485,001

Account Description	Amounts
0810 Nonspendable Fund Balance	53,349
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,475,716
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,475,716
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,529,065