

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

Tom Witiak

(570)434-2180

Extn :

Contact Person

Telephone

Extension

twitiak@mvsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Mountain View SD	Susquehanna	119584603

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	\$22024061
Ending Unassigned Fund Balance	\$-553662
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-2.5%

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 6/22/2020
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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 : Mountain View SD	County : Susquehanna	AUN Number : 119584603
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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 6-22-2020
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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>
8020	Schedule of Cash and Investments: Projected Total must be greater than 0.	I project our total to be less than 0. MVSD understands that we may need to borrow funds (via TAN) in order to meet all obligations.
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.	I project our total to be less than 0. MVSD understands that we may need to borrow funds (via TAN) in order to meet all obligations.

<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	882,464	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$882,464</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,398,818	
7000 Revenue from State Sources	10,580,862	
8000 Revenue from Federal Sources	608,255	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,587,935</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,470,399</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,478,020
6113 Public Utility Realty Taxes	8,750
6114 Payments in Lieu of Current Taxes - State / Local	1,600
6120 Current Per Capita Taxes, Section 679	20,375
6140 Current Act 511 Taxes - Flat Rate Assessments	20,375
6150 Current Act 511 Taxes - Proportional Assessments	926,207
6400 Delinquencies on Taxes Levied / Assessed by the LEA	497,000
6500 Earnings on Investments	47,500
6700 Revenues from LEA Activities	5,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	164,491
6910 Rentals	165,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	19,000
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	17,500
REVENUE FROM LOCAL SOURCES	\$9,398,818
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,465,594
7160 Tuition for Orphans Subsidy	8,500
7271 Special Education funds for School-Aged Pupils	824,661
7292 Pre-K Counts	154,340
7311 Pupil Transportation Subsidy	1,266,981
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	524,483
7360 Safe Schools	25,000
7501 PA Accountability Grants	191,469
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	183,503
7810 State Share of Social Security and Medicare Taxes	349,230
7820 State Share of Retirement Contributions	1,568,101
REVENUE FROM STATE SOURCES	\$10,580,862
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	188,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	228,765
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,953

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	17,437
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,100
REVENUE FROM FEDERAL SOURCES	\$608,255
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,587,935

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,478,020	
Amount of Tax Relief for Homestead Exclusions	<u>\$524,483</u>	
Total Approx. Tax Revenue:	\$8,002,503	
Approx. Tax Levy for Tax Rate Calculation:	\$8,833,394	
	Susquehanna	Total

2019-20 Data		
a. Assessed Value	\$200,885,193	\$200,885,193
b. Real Estate Mills	42.5979	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$626,303,007	\$626,303,007
d. Assessed Value	\$202,112,193	\$202,112,193
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$8,557,287	\$8,557,287
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$8,557,287	\$8,557,287
(f Total * g)		
i. Base Mills Subject to Index	42.5979	
(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%	90.00000%
k. Tax Levy Needed	\$8,833,394	\$8,833,394
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	43.7054	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,833,394	\$8,833,394
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,308,911
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,478,020
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,478,020	
Amount of Tax Relief for Homestead Exclusions	<u>\$524,483</u>	
Total Approx. Tax Revenue:	\$8,002,503	
Approx. Tax Levy for Tax Rate Calculation:	\$8,833,394	
	Susquehanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	43.7054	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,833,394	\$8,833,394
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	\$5,100.06	
Number of Homestead/Farmstead Properties	2353	2353
Median Assessed Value of Homestead Properties		\$42,250

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,478,020
Amount of Tax Relief for Homestead Exclusions	<u>\$524,483</u>
Total Approx. Tax Revenue:	\$8,002,503
Approx. Tax Levy for Tax Rate Calculation:	\$8,833,394
	Susquehanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$524,483	Lowering RE Tax Rate	\$0	\$524,483
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$524,483

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>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>				<u>Percent Collected</u>		
Susquehanna	202,112,193	43.7054	8,833,394				90.00000%		
Totals:	202,112,193		8,833,394	-	524,483	=	8,308,911	X	90.00000% = 7,478,020
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					20,375
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			\$5.00	\$0.00		22,640		20,375
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							22,640		20,375
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%		725,000		725,000
6152	Current Act 511 Occupation Taxes			100.0000	0.000		90,230		81,207
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		120,000		120,000
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			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							935,230		926,207
Total Act 511, Current Taxes									946,582
Act 511 Tax Limit -->					626,303,007	X	12		7,515,636
					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> Susquehanna	42.5979	43.7054	2.60%	Yes	2.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%				
6141	Current Act 511 Per Capita 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%				
6152	Current Act 511 Occupation Taxes	100.0000	100.0000	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.6%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		8,199,623
1200 Special Programs - Elementary / Secondary		3,971,387
1300 Vocational Education		517,227
1400 Other Instructional Programs - Elementary / Secondary		465,992
1600 Adult Education Programs		3,642
1800 Pre-Kindergarten		201,581
Total Instruction		\$13,359,452
2000 Support Services		
2100 Support Services - Students		820,434
2200 Support Services - Instructional Staff		680,790
2300 Support Services - Administration		992,212
2400 Support Services - Pupil Health		233,333
2500 Support Services - Business		489,992
2600 Operation and Maintenance of Plant Services		1,593,941
2700 Student Transportation Services		1,938,700
2800 Support Services - Central		687,551
2900 Other Support Services		27,750
Total Support Services		\$7,464,703
3000 Operation of Non-Instructional Services		
3200 Student Activities		405,623
Total Operation of Non-Instructional Services		\$405,623
5000 Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		794,283
Total Other Expenditures and Financing Uses		\$794,283
Total Estimated Expenditures and Other Financing Uses		\$22,024,061

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,423,042
200 Personnel Services - Employee Benefits	2,677,419
300 Purchased Professional and Technical Services	88,434
400 Purchased Property Services	51,300
500 Other Purchased Services	734,600
600 Supplies	172,078
700 Property	51,000
800 Other Objects	1,750
Total Regular Programs - Elementary / Secondary	\$8,199,623
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,916,356
200 Personnel Services - Employee Benefits	1,461,723
300 Purchased Professional and Technical Services	291,700
500 Other Purchased Services	232,300
600 Supplies	42,906
700 Property	12,750
800 Other Objects	13,652
Total Special Programs - Elementary / Secondary	\$3,971,387
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	82,979
200 Personnel Services - Employee Benefits	53,748
500 Other Purchased Services	380,000
600 Supplies	500
Total Vocational Education	\$517,227
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	292,015
200 Personnel Services - Employee Benefits	164,977
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	1,500
Total Other Instructional Programs - Elementary / Secondary	\$465,992
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	2,562
200 Personnel Services - Employee Benefits	1,080
Total Adult Education Programs	\$3,642
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	114,031
200 Personnel Services - Employee Benefits	78,550
500 Other Purchased Services	500
600 Supplies	8,500
Total Pre-Kindergarten	\$201,581
Total Instruction	\$13,359,452

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	469,942
200 Personnel Services - Employee Benefits	339,892
500 Other Purchased Services	1,950
600 Supplies	3,750
800 Other Objects	4,900
Total Support Services - Students	\$820,434
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	325,625
200 Personnel Services - Employee Benefits	292,521
500 Other Purchased Services	15,900
600 Supplies	44,394
700 Property	1,700
800 Other Objects	650
Total Support Services - Instructional Staff	\$680,790
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	516,151
200 Personnel Services - Employee Benefits	312,546
300 Purchased Professional and Technical Services	113,500
500 Other Purchased Services	18,025
600 Supplies	14,390
700 Property	250
800 Other Objects	17,350
Total Support Services - Administration	\$992,212
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	137,210
200 Personnel Services - Employee Benefits	87,003
300 Purchased Professional and Technical Services	2,300
400 Purchased Property Services	250
500 Other Purchased Services	750
600 Supplies	4,000
700 Property	1,000
800 Other Objects	820
Total Support Services - Pupil Health	\$233,333
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	178,450
200 Personnel Services - Employee Benefits	136,980
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	8,750
500 Other Purchased Services	106,612
600 Supplies	5,000
700 Property	500
800 Other Objects	1,200
Total Support Services - Business	\$489,992

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Description	Amount
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	435,403
200 Personnel Services - Employee Benefits	387,738
300 Purchased Professional and Technical Services	63,000
400 Purchased Property Services	347,000
600 Supplies	331,300
700 Property	27,000
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$1,593,941
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,934,700
700 Property	4,000
Total Student Transportation Services	\$1,938,700
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	130,239
200 Personnel Services - Employee Benefits	107,401
300 Purchased Professional and Technical Services	29,790
500 Other Purchased Services	32,811
600 Supplies	240,295
700 Property	147,015
Total Support Services - Central	\$687,551
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,750
Total Other Support Services	\$27,750
Total Support Services	\$7,464,703
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	196,643
200 Personnel Services - Employee Benefits	81,480
300 Purchased Professional and Technical Services	7,400
400 Purchased Property Services	2,500
500 Other Purchased Services	53,500
600 Supplies	15,600
700 Property	28,000
800 Other Objects	20,500
Total Student Activities	\$405,623
Total Operation of Non-Instructional Services	\$405,623
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	794,283
Total Interfund Transfers - Out	\$794,283
Total Other Expenditures and Financing Uses	\$794,283
TOTAL EXPENDITURES	\$22,024,061

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund

100,000

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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	\$100,000	
TOTAL CASH AND INVESTMENTS	\$100,000	

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	16,660,438	16,067,214
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	\$16,660,438	\$16,067,214
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	\$16,660,438	\$16,067,214	

<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	\$16,660,438	\$16,067,214

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(553,662)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$553,662)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$553,662)