

LEA Name : Glendale SD

Class : 3

AUN Number : 110173003

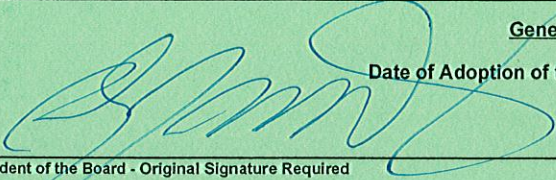
County : Clearfield

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2020



President of the Board - Original Signature Required

07/20/2020

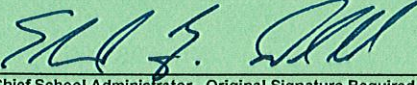
Date

Patricia A. McGawey

Secretary of the Board - Original Signature Required

07/20/2020

Date



Chief School Administrator - Original Signature Required

07/20/2020

Date

Jeffrey V Westover

Contact Person

(814)687-3402

Extn :5008

Telephone

Extension

jwestover@gsd1.org

Email Address

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

24 PS 6-687(e)(1)

(03/2006)

School District Name : Clerdale SD	County : Clerkfield	AUN Number : 110172003
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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 5-15-20
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

2020-2021 Final General Fund Budget

LEA : 110173003 Glendale SD

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Validations

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$124,522.00 Function 2200, Object 200: \$138,469.00	The Teacher's professional development/tuition is now included in the 2200 function account. Also the cost of retirement (34.51%) and healthcare is increasing each year.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used to balance accounts that are overspent during the school year.
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.	Unassigned Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance

<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	1,240,526	
0850 Unassigned Fund Balance	1,176,483	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,417,009</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,349,273	
7000 Revenue from State Sources	9,601,497	
8000 Revenue from Federal Sources	354,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$13,304,770</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$15,721,779</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,616,023
6113 Public Utility Realty Taxes	2,750
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	420,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	202,500
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	18,500
6910 Rentals	750
6920 Contributions and Donations from Private Sources	750
6990 Refunds and Other Miscellaneous Revenue	21,000
REVENUE FROM LOCAL SOURCES	\$3,349,273
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,775,110
7160 Tuition for Orphans Subsidy	3,000
7240 Driver Education - Student	1,050
7271 Special Education funds for School-Aged Pupils	641,000
7311 Pupil Transportation Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	311,799
7360 Safe Schools	225,725
7505 Ready to Learn Block Grant	175,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	144,000
7810 State Share of Social Security and Medicare Taxes	301,000
7820 State Share of Retirement Contributions	1,399,813
REVENUE FROM STATE SOURCES	\$9,601,497
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	165,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21st Century Schools	14,000
8519 NCLB, Title VI - Flexibility and Accountability	150,000
REVENUE FROM FEDERAL SOURCES	\$354,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,304,770

2020-2021 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

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

Act 1 Index (current): 3.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,616,150

Amount of Tax Relief for Homestead Exclusions

\$311,799

Total Approx. Tax Revenue:

\$2,927,949

Approx. Tax Levy for Tax Rate Calculation:

\$3,301,421

	Cambria	Clearfield	Total
2019-20 Data			
a. Assessed Value	\$24,413,220	\$14,297,706	\$38,710,926
b. Real Estate Mills	68.2800	116.1500	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$96,224,640	\$90,770,898	\$186,995,538
d. Assessed Value	\$24,475,220	\$14,306,322	\$38,781,542
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy (a * b)	\$1,666,935	\$1,660,679	\$3,327,614
2020-21 Calculations			
g. Percent of Total Market Value	51.45825%	48.54175%	100.00000%
h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$1,712,332	\$1,615,282	\$3,327,614
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	70.1395	116.1500	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	86.10000%	89.00000%	87.50771%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$1,698,853	\$1,602,568	\$3,301,421
l. 2020-21 Real Estate Tax Rate (k / d * 1000)	69.4100	112.0100	
III.			
m. Tax Levy Generated by Mills (l / 1000 * d)	\$1,698,825	\$1,602,451	\$3,301,276
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$2,989,477
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$2,616,023

Act 1 Index (current): 3.9%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$2,616,150
Amount of Tax Relief for Homestead Exclusions	\$311,799
Total Approx. Tax Revenue:	\$2,927,949
Approx. Tax Levy for Tax Rate Calculation:	\$3,301,421

	Cambria	Clearfield	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	72.8749	120.6798	
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)	\$1,783,629	\$1,726,484	\$3,510,113
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	\$2,915.00	\$1,806.00	
Number of Homestead/Farmstead Properties	690	851	1541
Median Assessed Value of Homestead Properties			\$14,510

Act 1 Index (current): 3.9%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$2,616,150
Amount of Tax Relief for Homestead Exclusions	<u>\$311,799</u>
Total Approx. Tax Revenue:	\$2,927,949
Approx. Tax Levy for Tax Rate Calculation:	\$3,301,421

Cambria	Clearfield	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$311,799	Lowering RE Tax Rate	\$0	\$311,799
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$311,799

CODE

6111 Current Real Estate Taxes

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
Cambria	24,475,220	69.4100	1,698,825			86.10000%	
Clearfield	14,306,322	112.0100	1,602,451			89.00000%	
Totals:	38,781,542		3,301,276	311,799	2,989,477	87.50771%	2,616,023

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			8,000
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	8,000	8,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	1,000	1,000
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			9,000	9,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	395,000	395,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	25,000	25,000
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			420,000	420,000
Total Act 511, Current Taxes				429,000
Act 511 Tax Limit -->		186,995,538	12	2,243,946
		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>									
	Cambria	70.1395	69.4100	-1.03%	Yes	3.9%				
	Clearfield	116.1500	112.0100	-3.55%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,420,042
1200 Special Programs - Elementary / Secondary	2,057,537
1300 Vocational Education	245,000
1400 Other Instructional Programs - Elementary / Secondary	241,932
Total Instruction	\$7,964,511
2000 Support Services	
2100 Support Services - Students	357,022
2200 Support Services - Instructional Staff	295,616
2300 Support Services - Administration	1,197,136
2400 Support Services - Pupil Health	90,511
2500 Support Services - Business	371,305
2600 Operation and Maintenance of Plant Services	1,568,248
2700 Student Transportation Services	804,050
2800 Support Services - Central	192,041
Total Support Services	\$4,875,929
3000 Operation of Non-Instructional Services	
3200 Student Activities	614,551
Total Operation of Non-Instructional Services	\$614,551
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	216,335
5200 Interfund Transfers - Out	90,000
5900 Budgetary Reserve	10,000
Total Other Expenditures and Financing Uses	\$316,335
Total Estimated Expenditures and Other Financing Uses	\$13,771,326

2020-2021 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,728,902
200 Personnel Services - Employee Benefits	2,013,840
300 Purchased Professional and Technical Services	89,750
400 Purchased Property Services	44,100
500 Other Purchased Services	239,000
600 Supplies	259,100
700 Property	45,050
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$5,420,042
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	898,137
200 Personnel Services - Employee Benefits	792,300
300 Purchased Professional and Technical Services	116,000
400 Purchased Property Services	2,100
500 Other Purchased Services	233,000
600 Supplies	14,000
700 Property	2,000
Total Special Programs - Elementary / Secondary	\$2,057,537
1300 Vocational Education	
500 Other Purchased Services	245,000
Total Vocational Education	\$245,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	164,732
200 Personnel Services - Employee Benefits	69,450
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	5,000
600 Supplies	650
700 Property	1,800
Total Other Instructional Programs - Elementary / Secondary	\$241,932
Total Instruction	\$7,964,511
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	217,336
200 Personnel Services - Employee Benefits	127,286
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,375
600 Supplies	5,750
700 Property	3,250
800 Other Objects	525
Total Support Services - Students	\$357,022
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	124,522

2020-2021 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

Description	Amount
200 Personnel Services - Employee Benefits	138,469
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	2,500
500 Other Purchased Services	12,525
600 Supplies	10,350
700 Property	2,500
800 Other Objects	250
Total Support Services - Instructional Staff	\$295,616
2300 Support Services - Administration	
100 Personnel Services - Salaries	598,800
200 Personnel Services - Employee Benefits	406,686
300 Purchased Professional and Technical Services	112,250
400 Purchased Property Services	3,000
500 Other Purchased Services	24,600
600 Supplies	41,450
700 Property	3,100
800 Other Objects	7,250
Total Support Services - Administration	\$1,197,136
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	44,322
200 Personnel Services - Employee Benefits	37,939
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	500
500 Other Purchased Services	250
600 Supplies	5,000
700 Property	500
Total Support Services - Pupil Health	\$90,511
2500 Support Services - Business	
100 Personnel Services - Salaries	163,950
200 Personnel Services - Employee Benefits	126,605
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	500
500 Other Purchased Services	9,150
600 Supplies	4,750
700 Property	1,000
800 Other Objects	2,850
Total Support Services - Business	\$371,305
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	484,465
200 Personnel Services - Employee Benefits	410,007
400 Purchased Property Services	64,000
500 Other Purchased Services	116,645
600 Supplies	311,550
700 Property	180,881
800 Other Objects	700

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,568,248
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	800,000
600 Supplies	2,050
700 Property	1,000
Total Student Transportation Services	\$804,050
2800 Support Services - Central	
100 Personnel Services - Salaries	98,136
200 Personnel Services - Employee Benefits	87,005
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	500
500 Other Purchased Services	2,150
600 Supplies	1,750
700 Property	1,250
800 Other Objects	250
Total Support Services - Central	\$192,041
Total Support Services	\$4,875,929
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	174,915
200 Personnel Services - Employee Benefits	83,661
300 Purchased Professional and Technical Services	79,500
400 Purchased Property Services	3,000
500 Other Purchased Services	62,100
600 Supplies	48,125
700 Property	162,500
800 Other Objects	750
Total Student Activities	\$614,551
Total Operation of Non-Instructional Services	\$614,551
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	6,000
900 Other Uses of Funds	210,335
Total Debt Service / Other Expenditures and Financing Uses	\$216,335
5200 Interfund Transfers - Out	
900 Other Uses of Funds	90,000
Total Interfund Transfers - Out	\$90,000
5900 Budgetary Reserve	
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$10,000
Total Other Expenditures and Financing Uses	\$316,335
TOTAL EXPENDITURES	\$13,771,326

2020-2021 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	2,466,962	1,994,684
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	39,277	36,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	13,640	14,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,519,879	\$2,044,684

Long-Term Investments

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,519,879

\$2,044,684

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	1,682,667	1,472,334
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	199,802	205,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,882,469	\$1,677,334
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Total Permanent Fund		
Total Long-Term Indebtedness	\$1,882,469	\$1,677,334

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	1,463,658	1,400,000
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	\$1,463,658	\$1,400,000
TOTAL INDEBTEDNESS	\$3,346,127	\$3,077,334

2020-2021 Final General Fund Budget

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Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,240,526
0850 Unassigned Fund Balance	709,927
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,950,453
5900 Budgetary Reserve	10,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,960,453