

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

William A Boucher

(724)785-2021

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Contact Person

Telephone

Extension

wboucher@basd.org

Email Address

**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 : Brownsville Area SD	County : Fayette	AUN Number : 101260803
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number Description

Justification

ITEM

AMOUNTS

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

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	6,991,027
7000 Revenue from State Sources	20,524,844
8000 Revenue from Federal Sources	1,183,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$28,698,871**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$28,698,871**

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,866,977
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	38,500
6150 Current Act 511 Taxes - Proportional Assessments	842,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	658,050
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	44,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	401,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	62,500

REVENUE FROM LOCAL SOURCES \$6,991,027

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	13,243,938
7112 Basic Education Funding-Social Security	565,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,561,841
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	335,346
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	412,719
7820 State Share of Retirement Contributions	2,530,000

REVENUE FROM STATE SOURCES \$20,524,844

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	845,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	86,000
8517 NCLB, Title IV - 21st Century Schools	100,000
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	17,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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REVENUE FROM FEDERAL SOURCES	\$1,183,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,698,871
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Act 1 Index (current): 3.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$4,867,000

Amount of Tax Relief for Homestead Exclusions

\$335,346

Total Approx. Tax Revenue:

\$5,202,346

Approx. Tax Levy for Tax Rate Calculation:

\$6,270,712

Fayette

Washington

Total

2019-20 Data

a. Assessed Value

\$318,702,840

\$10,655,600

\$329,358,440

b. Real Estate Mills

18.5627

11.8517

I. 2020-21 Data

c. 2018 STEB Market Value

\$393,228,938

\$8,941,316

\$402,170,254

d. Assessed Value

\$318,702,840

\$10,655,600

\$329,358,440

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$5,915,985

\$126,287

\$6,042,272

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

97.77673%

2.22327%

100.00000%

II.

h. Rebalanced 2019-20 Tax Levy

\$5,907,936

\$134,336

\$6,042,272

(f Total * g)

i. Base Mills Subject to Index

18.5627

12.6070

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

82.00000%

82.00000%

82.00000%

k. Tax Levy Needed

\$6,131,297

\$139,415

\$6,270,712

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

19.2382

13.0837

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$6,131,269

\$139,415

\$6,270,684

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$5,935,338

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$4,866,977

(n * Est. Pct. Collection)

Act 1 Index (current): 3.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$4,867,000

Amount of Tax Relief for Homestead Exclusions

\$335,346

Total Approx. Tax Revenue:

\$5,202,346

Approx. Tax Levy for Tax Rate Calculation:

\$6,270,712

	Fayette	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.2866	13.0986	
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)	\$6,146,694	\$139,573	\$6,286,267
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	\$50,000.00	\$34,000.00	
Number of Homestead/Farmstead Properties	263	61	324
Median Assessed Value of Homestead Properties			\$51,000

Act 1 Index (current): 3.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$4,867,000

Amount of Tax Relief for Homestead Exclusions

\$335,346

Total Approx. Tax Revenue:

\$5,202,346

Approx. Tax Levy for Tax Rate Calculation:

\$6,270,712

Fayette

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$335,346

Lowering RE Tax Rate

\$0

\$335,346

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$335,346

CODE

6111 Current Real Estate Taxes

<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>
Fayette	318,702,840	19.2382	6,131,269			82.00000%	
Washington	10,655,600	13.0837	139,415			82.00000%	
Totals:	329,358,440		6,270,684	- 335,346 =	5,935,338 X	82.00000% =	4,866,977

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	24,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			44,000
			38,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	52,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			952,000
Total Act 511, Current Taxes			880,500
Act 511 Tax Limit -->		402,170,254 X	12
		Market Value	Mills
			4,826,043
			(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>									
	Fayette	18.5627	19.2382	3.64%	Yes	3.9%				
	Washington	12.6070	13.0837	3.79%	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%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	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	0.500%	0.500%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,882,703
1200 Special Programs - Elementary / Secondary	5,605,943
1300 Vocational Education	500,000
1400 Other Instructional Programs - Elementary / Secondary	294,584
1500 Nonpublic School Programs	12,000
Total Instruction	\$18,295,230
2000 Support Services	
2100 Support Services - Students	972,653
2200 Support Services - Instructional Staff	569,378
2300 Support Services - Administration	1,420,675
2400 Support Services - Pupil Health	351,871
2500 Support Services - Business	479,672
2600 Operation and Maintenance of Plant Services	2,639,838
2700 Student Transportation Services	2,426,500
2800 Support Services - Central	270,940
2900 Other Support Services	10,500
Total Support Services	\$9,142,027
3000 Operation of Non-Instructional Services	
3200 Student Activities	580,773
3300 Community Services	6,500
Total Operation of Non-Instructional Services	\$587,273
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,436,213
Total Other Expenditures and Financing Uses	\$2,436,213
Total Estimated Expenditures and Other Financing Uses	\$30,460,743

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,189,645
200 Personnel Services - Employee Benefits	4,493,258
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	19,000
500 Other Purchased Services	910,200
600 Supplies	228,000
700 Property	14,700
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$11,882,703
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,554,122
200 Personnel Services - Employee Benefits	1,082,821
300 Purchased Professional and Technical Services	1,067,000
500 Other Purchased Services	1,892,900
600 Supplies	8,900
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$5,605,943
1300 <u>Vocational Education</u>	
500 Other Purchased Services	500,000
Total Vocational Education	\$500,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	16,584
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	213,000
600 Supplies	25,000
Total Other Instructional Programs - Elementary / Secondary	\$294,584
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$18,295,230
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	468,366
200 Personnel Services - Employee Benefits	316,287
300 Purchased Professional and Technical Services	181,600
400 Purchased Property Services	3,000
500 Other Purchased Services	1,000
600 Supplies	2,400
Total Support Services - Students	\$972,653
2200 <u>Support Services - Instructional Staff</u>	

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	301,067
200 Personnel Services - Employee Benefits	235,011
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	2,300
600 Supplies	3,000
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$569,378
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	814,337
200 Personnel Services - Employee Benefits	441,613
300 Purchased Professional and Technical Services	99,600
400 Purchased Property Services	15,750
500 Other Purchased Services	23,675
600 Supplies	15,500
800 Other Objects	10,200
Total Support Services - Administration	\$1,420,675
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	183,741
200 Personnel Services - Employee Benefits	157,080
400 Purchased Property Services	900
500 Other Purchased Services	150
600 Supplies	10,000
Total Support Services - Pupil Health	\$351,871
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	252,201
200 Personnel Services - Employee Benefits	175,471
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	6,500
500 Other Purchased Services	11,000
600 Supplies	4,000
800 Other Objects	14,000
Total Support Services - Business	\$479,672
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,077,531
200 Personnel Services - Employee Benefits	887,807
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	126,500
500 Other Purchased Services	109,200
600 Supplies	383,800
700 Property	17,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,639,838
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	6,500
500 Other Purchased Services	2,420,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,426,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	108,375
200 Personnel Services - Employee Benefits	99,615
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	2,750
500 Other Purchased Services	32,500
600 Supplies	20,000
Total Support Services - Central	\$270,940
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	10,500
Total Other Support Services	\$10,500
Total Support Services	\$9,142,027
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	284,382
200 Personnel Services - Employee Benefits	101,741
300 Purchased Professional and Technical Services	43,750
400 Purchased Property Services	8,600
500 Other Purchased Services	85,800
600 Supplies	48,500
700 Property	2,000
800 Other Objects	6,000
Total Student Activities	\$580,773
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,500
Total Community Services	\$6,500
Total Operation of Non-Instructional Services	\$587,273
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,241,833
900 Other Uses of Funds	1,194,380
Total Debt Service / Other Expenditures and Financing Uses	\$2,436,213
Total Other Expenditures and Financing Uses	\$2,436,213
TOTAL EXPENDITURES	\$30,460,743

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	900,000	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	300,000	280,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	30,000	30,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,830,000	\$1,860,000

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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,830,000	\$1,860,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	38,200,000	36,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	32,000	24,000
0540 Accumulated Compensated Absences	230,000	220,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,600,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$42,962,000	\$41,744,000
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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		
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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		
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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		
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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

<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	\$42,962,000	\$41,744,000

Short-Term Payables

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 Short-Term Payables

TOTAL INDEBTEDNESS	\$42,962,000	\$41,744,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,761,872)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$1,761,872)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$1,761,872)
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