

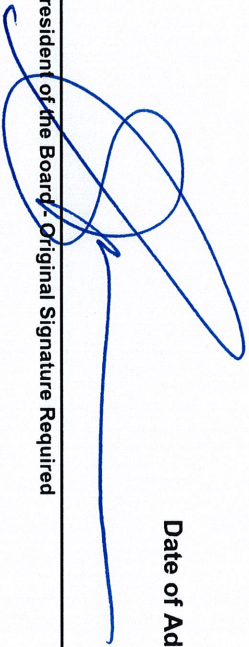
## FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

### General Fund Budget Approval

Date of Adoption of the General Fund Budget::

President of the Board - Original Signature Required



Date

6/10/2020

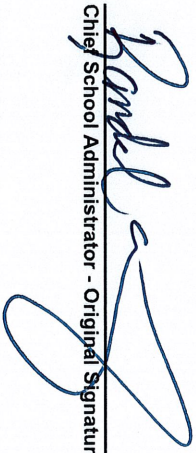
Secretary of the Board - Original Signature Required

Shavita Harpary

Date

6/10/2020

Chief School Administrator - Original Signature Required



Date

6/10/2020

Mark R Cherpak

Contact Person

Telephone

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Extension

Extn :7475

mcherpak@bwschools.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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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%

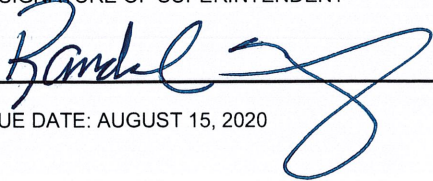
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020 )? Yes  
No ☒

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

Total Budgeted Expenditures	\$71525852
Ending Unassigned Fund Balance	\$9101722
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.7%

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 6/10/2020
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DUE DATE: AUGUST 15, 2020

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

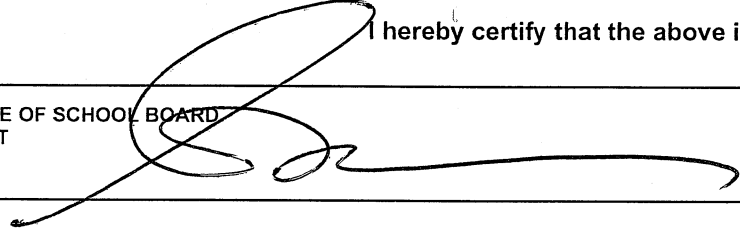
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Baldwin-Whitehall SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021102
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-6-2020
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance carried over from previous year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance carried over from previous year.
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 carried over from previous year.

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	500,888	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,245,244	
0840 Assigned Fund Balance	2,557,089	
0850 Unassigned Fund Balance	5,788,057	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$11,590,390</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	42,302,678	
7000 Revenue from State Sources	24,815,962	
8000 Revenue from Federal Sources	2,194,492	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$69,313,132</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$80,903,522</u></b>

LEA : 103021102     Baldwin-Whitehall SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	35,915,565
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	730,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	81,161
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,202
6910 Rentals	221,750
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	152,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$42,302,678</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,212,705
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,805,298
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,662,662
7505 Ready to Learn Block Grant	615,849
7810 State Share of Social Security and Medicare Taxes	1,308,023
7820 State Share of Retirement Contributions	5,891,425
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,815,962</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	616,014
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	571,024
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	60,763
8517 NCLB, Title IV - 21st Century Schools	46,691
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	900,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,194,492</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>69,313,132</b>

AUN: 103021102      Baldwin-Whitehall SD

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

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Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,915,565	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,662</u>	
Total Approx. Tax Revenue:	\$37,578,227	
Approx. Tax Levy for Tax Rate Calculation:	\$41,753,508	
	Allegheny	Total

2019-20 Data		
a. Assessed Value	\$1,872,887,436	\$1,872,887,436
b. Real Estate Mills	21.7600	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,748,538,709	\$1,748,538,709
d. Assessed Value	\$1,918,819,307	\$1,918,819,307
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$40,754,031	\$40,754,031
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$40,754,031	\$40,754,031
(f Total * g)		
i. Base Mills Subject to Index	21.7600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.58545%	89.58545%
k. Tax Levy Needed	\$41,753,508	\$41,753,508
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	21.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,753,508	\$41,753,508
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,090,846
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,915,565
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,915,565	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,662</u>	
Total Approx. Tax Revenue:	\$37,578,227	
Approx. Tax Levy for Tax Rate Calculation:	\$41,753,508	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.5216	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,214,881	\$43,214,881
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	\$6,798.71	
Number of Homestead/Farmstead Properties	11234	11234
Median Assessed Value of Homestead Properties		\$116,300

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,915,565
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,662</u>
Total Approx. Tax Revenue:	\$37,578,227
Approx. Tax Levy for Tax Rate Calculation:	\$41,753,508
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,662,662	Lowering RE Tax Rate	\$0	\$1,662,662
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,662,662

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103021102    Baldwin-Whitehall SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,918,819,307	21.7600	41,753,508			89.58545%	
Totals:	1,918,819,307		41,753,508	- 1,662,662 =	40,090,846 X	89.58545% =	35,915,565
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	30,000	30,000
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						30,000	30,000
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%	4,000,000	4,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	530,000	530,000
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						4,530,000	4,530,000
Total Act 511, Current Taxes							4,560,000
Act 511 Tax Limit    -->				1,748,538,709 X	12	20,982,465	
				Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Allegheny <u>Current Act 511 Taxes – Flat Rate Assessments</u>	21.7600	21.7600	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

LEA : 103021102    Baldwin-Whitehall SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	52,371,224
1200 Special Programs - Elementary / Secondary	2,528,000
1300 Vocational Education	1,157,620
<b>Total Instruction</b>	<b>\$56,056,844</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	10,150
2200 Support Services - Instructional Staff	233,500
2300 Support Services - Administration	451,350
2400 Support Services - Pupil Health	14,500
2500 Support Services - Business	700,250
2600 Operation and Maintenance of Plant Services	2,484,000
2700 Student Transportation Services	456,000
2900 Other Support Services	52,000
<b>Total Support Services</b>	<b>\$4,401,750</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	190,305
3300 Community Services	20,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$210,305</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$850,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,261,770
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,261,770</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$69,780,669</b>

LEA : 103021102     Baldwin-Whitehall SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	30,098,651
200 Personnel Services - Employee Benefits	19,112,525
300 Purchased Professional and Technical Services	1,388,007
400 Purchased Property Services	58,040
500 Other Purchased Services	1,336,100
600 Supplies	376,581
800 Other Objects	1,320
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$52,371,224</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	730,000
500 Other Purchased Services	1,666,500
600 Supplies	34,000
700 Property	20,000
800 Other Objects	77,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,528,000</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,100,000
600 Supplies	57,620
<b>Total Vocational Education</b>	<b>\$1,157,620</b>
<b>Total Instruction</b>	<b>\$56,056,844</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
600 Supplies	10,150
<b>Total Support Services - Students</b>	<b>\$10,150</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
300 Purchased Professional and Technical Services	217,800
500 Other Purchased Services	2,000
600 Supplies	12,500
800 Other Objects	1,200
<b>Total Support Services - Instructional Staff</b>	<b>\$233,500</b>
<b>2300 <u>Support Services - Administration</u></b>	
300 Purchased Professional and Technical Services	289,500
500 Other Purchased Services	59,750
600 Supplies	65,825
800 Other Objects	36,275
<b>Total Support Services - Administration</b>	<b>\$451,350</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
400 Purchased Property Services	500
600 Supplies	10,000
700 Property	1,000
800 Other Objects	3,000

LEA : 103021102     Baldwin-Whitehall SD

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Pupil Health</b>	<b>\$14,500</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	296,750
200 Personnel Services - Employee Benefits	240,000
500 Other Purchased Services	69,500
600 Supplies	85,000
800 Other Objects	9,000
<b>Total Support Services - Business</b>	<b>\$700,250</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
300 Purchased Professional and Technical Services	505,000
400 Purchased Property Services	1,397,000
500 Other Purchased Services	166,000
600 Supplies	399,000
700 Property	10,000
800 Other Objects	7,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,484,000</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	108,500
600 Supplies	340,000
800 Other Objects	1,500
<b>Total Student Transportation Services</b>	<b>\$456,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	52,000
<b>Total Other Support Services</b>	<b>\$52,000</b>
<b>Total Support Services</b>	<b>\$4,401,750</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
300 Purchased Professional and Technical Services	74,800
400 Purchased Property Services	2,500
500 Other Purchased Services	6,000
600 Supplies	100,255
800 Other Objects	6,750
<b>Total Student Activities</b>	<b>\$190,305</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	20,000
<b>Total Community Services</b>	<b>\$20,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$210,305</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	850,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,561,770
900 Other Uses of Funds	6,700,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,261,770
Total Other Expenditures and Financing Uses	\$8,261,770
TOTAL EXPENDITURES	\$69,780,669

LEA : 103021102     Baldwin-Whitehall SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	8,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	168,000	150,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	930,000	940,000
Other Capital Projects Fund	38,000	38,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,283,000	1,200,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,419,000</b>	<b>\$10,328,000</b>

<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		

LEA : 103021102     Baldwin-Whitehall SD

<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	\$10,419,000	\$10,328,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	52,015,000	62,000,000
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		
<b>Total General Fund</b>	<b>\$52,015,000</b>	<b>\$62,000,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$52,015,000</b>	<b>\$62,000,000</b>	

<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	\$52,015,000	\$62,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	500,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,245,244
0840 Assigned Fund Balance	2,557,089
0850 Unassigned Fund Balance	5,320,520
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,122,853
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,623,741