

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/29/2020

\_\_\_\_\_  
President of the Board - Original Signature Required

6/29/2020

\_\_\_\_\_  
Date\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/29/2020

\_\_\_\_\_  
Date\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/29/2020

\_\_\_\_\_  
Date

Erica M Covington

\_\_\_\_\_  
Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Benton Area SD	COUNTY : Columbia	AUN : 116191004
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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	\$14451161
Ending Unassigned Fund Balance	\$539019
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.7%

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 7/7/20
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2013-2014 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

SCHOOL DISTRICT NAME Benton Area School District	COUNTY NAME Columbia	AUN 116191004
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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 proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/28/2020
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION  
BUREAU OF BUDGET AND FISCAL MANAGEMENT  
DIVISION OF SUBSIDY DATA AND ADMINISTRATION  
333 MARKET STREET, 4th FLOOR  
HARRISBURG, PA 17126-0333

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$330,008.53 C x 2%: \$7,010.72</p>	Benton has an adjusted index
5230	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1400, Object 100: \$87,738.00 Function 1400, Object 200: \$91,271.00</p>	Object 200 Benefits amount is greater than object 100 salaries amount for Function 1400.
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$280,314.00 Function 2200, Object 200: \$288,507.00</p>	Instruction staff development district-wide tuition reimbursement amount included in Function 2271. Included in total for Object 200.
8080	<p>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.</p>	Estimated ending, unreserved fund balance is within allowable limits.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	360,000	
0840 Assigned Fund Balance	435,000	
0850 Unassigned Fund Balance	370,743	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,165,743</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	6,678,254	
7000 Revenue from State Sources	6,838,549	
8000 Revenue from Federal Sources	307,634	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$13,824,437</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$14,990,180</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,168,729
6113 Public Utility Realty Taxes	5,385
6114 Payments in Lieu of Current Taxes - State / Local	2,119
6150 Current Act 511 Taxes - Proportional Assessments	1,170,000
6500 Earnings on Investments	36,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	148,476
6940 Tuition from Patrons	118,485
6990 Refunds and Other Miscellaneous Revenue	19,060
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,678,254</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,416,139
7112 Basic Education Funding-Social Security	225,000
7220 Vocational Education	46,545
7271 Special Education funds for School-Aged Pupils	477,596
7311 Pupil Transportation Subsidy	416,043
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,470
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	814,703
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,500
7340 State Property Tax Reduction Allocation	350,536
7505 Ready to Learn Block Grant	112,285
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	8,732
7820 State Share of Retirement Contributions	950,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,838,549</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	128,025
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	19,148
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	395
8517 NCLB, Title IV - 21st Century Schools	11,378
8540 Nutrition Education and Training	148,688
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$307,634</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>13,824,437</b>

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,168,729	
Amount of Tax Relief for Homestead Exclusions	<u>\$350,536</u>	
Total Approx. Tax Revenue:	\$5,519,265	
Approx. Tax Levy for Tax Rate Calculation:	\$5,582,043	
	Columbia	Total

2019-20 Data		
a. Assessed Value	\$95,512,028	\$95,512,028
b. Real Estate Mills	56.4905	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$366,782,335	\$366,782,335
d. Assessed Value	\$95,564,768	\$95,564,768
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$5,395,522	\$5,395,522
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$5,395,522	\$5,395,522
(f Total * g)		
i. Base Mills Subject to Index	56.4905	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.80000%	98.80000%
k. Tax Levy Needed	\$5,582,043	\$5,582,043
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	58.4111	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$5,582,043	\$5,582,043
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,231,507
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,168,729
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,168,729	
Amount of Tax Relief for Homestead Exclusions	<u>\$350,536</u>	
Total Approx. Tax Revenue:	\$5,519,265	
Approx. Tax Levy for Tax Rate Calculation:	\$5,582,043	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	58.4111	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,582,043	\$5,582,043
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	\$232.89	
Number of Homestead/Farmstead Properties	1509	1509
Median Assessed Value of Homestead Properties		\$32,678



Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,168,729
Amount of Tax Relief for Homestead Exclusions	<u>\$350,536</u>
Total Approx. Tax Revenue:	\$5,519,265
Approx. Tax Levy for Tax Rate Calculation:	\$5,582,043
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$350,536	Lowering RE Tax Rate	\$0	\$350,536
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$350,536

<u>CODE</u>								
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>		
Columbia	95,564,768	58.4111	5,582,043			98.80000%		
<b>Totals:</b>	<b>95,564,768</b>		<b>5,582,043</b>	-	350,536 =	5,231,507 X	98.80000% = 5,168,729	
				<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			\$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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>0</b>	<b>0</b>	
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			1.100%	0.000%	1,100,000	1,100,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	70,000	70,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>1,170,000</b>	<b>1,170,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>1,170,000</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>366,782,335 X</b>	<b>12</b>	<b>4,401,388</b>		
				<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>		

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	56.4905	58.4111	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,323,034
1200 Special Programs - Elementary / Secondary	1,464,075
1300 Vocational Education	1,233,220
1400 Other Instructional Programs - Elementary / Secondary	179,009
1700 Higher Education Programs for Secondary Students	6,875
<b>Total Instruction</b>	<b>\$8,206,213</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	578,567
2200 Support Services - Instructional Staff	660,726
2300 Support Services - Administration	743,214
2400 Support Services - Pupil Health	166,860
2500 Support Services - Business	423,983
2600 Operation and Maintenance of Plant Services	1,133,529
2700 Student Transportation Services	709,500
2800 Support Services - Central	555,690
<b>Total Support Services</b>	<b>\$4,972,069</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	305,833
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$306,833</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	12,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	954,046
<b>Total Other Expenditures and Financing Uses</b>	<b>\$954,046</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,451,161</b>

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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	2,949,650
200 Personnel Services - Employee Benefits	2,079,135
300 Purchased Professional and Technical Services	32,550
400 Purchased Property Services	32,022
500 Other Purchased Services	159,431
600 Supplies	57,688
800 Other Objects	12,558
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,323,034</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	732,878
200 Personnel Services - Employee Benefits	508,897
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	161,800
600 Supplies	21,500
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,464,075</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	237,778
200 Personnel Services - Employee Benefits	154,451
400 Purchased Property Services	300
500 Other Purchased Services	818,520
600 Supplies	20,215
800 Other Objects	1,956
<b>Total Vocational Education</b>	<b>\$1,233,220</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	87,738
200 Personnel Services - Employee Benefits	91,271
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$179,009</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	5,500
600 Supplies	1,375
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$6,875</b>
<b>Total Instruction</b>	<b>\$8,206,213</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	303,658
200 Personnel Services - Employee Benefits	249,832
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	6,921
600 Supplies	6,931
800 Other Objects	1,225

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$578,567</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	280,314
200 Personnel Services - Employee Benefits	288,507
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	10,000
500 Other Purchased Services	6,700
600 Supplies	58,100
800 Other Objects	105
<b>Total Support Services - Instructional Staff</b>	<b>\$660,726</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	369,367
200 Personnel Services - Employee Benefits	292,384
300 Purchased Professional and Technical Services	34,200
500 Other Purchased Services	18,500
600 Supplies	16,418
800 Other Objects	12,345
<b>Total Support Services - Administration</b>	<b>\$743,214</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	69,076
200 Personnel Services - Employee Benefits	57,727
300 Purchased Professional and Technical Services	38,500
600 Supplies	1,557
<b>Total Support Services - Pupil Health</b>	<b>\$166,860</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	140,384
200 Personnel Services - Employee Benefits	114,524
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	16,325
500 Other Purchased Services	106,000
600 Supplies	5,000
700 Property	19,250
800 Other Objects	16,500
<b>Total Support Services - Business</b>	<b>\$423,983</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	299,662
200 Personnel Services - Employee Benefits	245,989
400 Purchased Property Services	216,550
500 Other Purchased Services	3,350
600 Supplies	324,388
700 Property	42,000
800 Other Objects	1,590
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,133,529</b>
<b>2700 <u>Student Transportation Services</u></b>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	709,500
<b>Total Student Transportation Services</b>	<b>\$709,500</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	174,735
200 Personnel Services - Employee Benefits	128,688
300 Purchased Professional and Technical Services	4,860
400 Purchased Property Services	8,000
500 Other Purchased Services	51,500
600 Supplies	31,500
700 Property	156,407
<b>Total Support Services - Central</b>	<b>\$555,690</b>
<b>Total Support Services</b>	<b>\$4,972,069</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	138,082
200 Personnel Services - Employee Benefits	46,814
300 Purchased Professional and Technical Services	52,578
400 Purchased Property Services	5,850
500 Other Purchased Services	44,125
600 Supplies	14,514
800 Other Objects	3,870
<b>Total Student Activities</b>	<b>\$305,833</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$306,833</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	12,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
900 Other Uses of Funds	954,046
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$954,046</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$954,046</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,451,161</b>

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**Cash and Short-Term Investments**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
General Fund	1,950,744	1,100,000
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	38,529	38,529
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	40,940	41,500
<b>Total Cash and Short-Term Investments</b>	<b>\$2,030,213</b>	<b>\$1,180,029</b>

**Long-Term Investments**

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



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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,030,213	\$1,180,029

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	8,961,274	8,007,228
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	68,760	80,220
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$9,030,034</b>	<b>\$8,087,448</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		

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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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
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		

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<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>\$9,030,034</b>	<b>\$8,087,448</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	\$9,030,034	\$8,087,448

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	539,019
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$539,019
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$539,019