

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6-11-2020



President of the Board - Original Signature Required6-11-2020

Date

Secretary of the Board - Original Signature Required6-11-2020

Date06/12/2020

Date_____
Chief School Administrator - Original Signature Required

Lori Gindlesperger

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berlin Brothersvalley SD	COUNTY : Somerset	AUN : 108561003
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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	\$13457512
Ending Unassigned Fund Balance	\$1089547
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.1%

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 
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Berlin Brothersvalley SD	County : Somerset	AUN Number : 108561003
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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 5-12-2020
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingencies for unexpected placements, building repairs, etc. are placed in reserve.
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.	Contingencies for unexpected placements, building repairs, etc. are placed in reserve.
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 contains comp ed money and savings to replace a district tractor.

<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	100,106
0850 Unassigned Fund Balance	3,140,143
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,240,249</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,435,833
7000 Revenue from State Sources	7,707,977
8000 Revenue from Federal Sources	263,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,406,810</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$14,647,059</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,573,792
6112 Interim Real Estate Taxes	9,550
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	7,666
6120 Current Per Capita Taxes, Section 679	13,650
6140 Current Act 511 Taxes - Flat Rate Assessments	32,625
6150 Current Act 511 Taxes - Proportional Assessments	480,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	115,650
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	146,200
6920 Contributions and Donations from Private Sources	9,500
6940 Tuition from Patrons	1,200
6990 Refunds and Other Miscellaneous Revenue	8,000
REVENUE FROM LOCAL SOURCES	\$3,435,833
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,100,000
7112 Basic Education Funding-Social Security	190,000
7220 Vocational Education	17,000
7240 Driver Education - Student	1,200
7271 Special Education funds for School-Aged Pupils	540,000
7311 Pupil Transportation Subsidy	340,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	284,961
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	213,816
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	150,000
7820 State Share of Retirement Contributions	825,000
REVENUE FROM STATE SOURCES	\$7,707,977
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	170,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21St Century Schools	12,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$263,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,406,810

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,573,792	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,816</u>	
Total Approx. Tax Revenue:	\$2,787,608	
Approx. Tax Levy for Tax Rate Calculation:	\$3,042,159	
	Somerset	Total

2019-20 Data		
a. Assessed Value	\$105,004,810	\$105,004,810
b. Real Estate Mills	28.7500	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$312,385,421	\$312,385,421
d. Assessed Value	\$105,814,220	\$105,814,220
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$3,018,888	\$3,018,888
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$3,018,888	\$3,018,888
(f Total * g)		
i. Base Mills Subject to Index	28.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$3,042,159	\$3,042,159
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	28.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,042,159	\$3,042,159
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,828,343
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,573,792
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,573,792	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,816</u>	
Total Approx. Tax Revenue:	\$2,787,608	
Approx. Tax Levy for Tax Rate Calculation:	\$3,042,159	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.7562	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,148,629	\$3,148,629
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	\$4,586.00	
Number of Homestead/Farmstead Properties	1641	1641
Median Assessed Value of Homestead Properties		\$27,420

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,573,792
Amount of Tax Relief for Homestead Exclusions	<u>\$213,816</u>
Total Approx. Tax Revenue:	\$2,787,608
Approx. Tax Levy for Tax Rate Calculation:	\$3,042,159
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$213,816	Lowering RE Tax Rate	\$0	\$213,816
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$213,816

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>		
Somerset	105,814,220	28.7500	3,042,159			91.00000%			
Totals:	105,814,220		3,042,159	-	213,816 =	2,828,343 X	91.00000% =	2,573,792	
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			13,650		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	13,750	13,750		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	18,875	18,875		
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						32,625	32,625		
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%	440,000	440,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	40,000	40,000		
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						480,000	480,000		
Total Act 511, Current Taxes							512,625		
Act 511 Tax Limit -->					312,385,421 X	12	3,748,625		
					Market Value	Mills	(511 Limit)		

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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>									
	Somerset	28.7500	28.7500	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes					3.5%				
6144	Current Act 511 Trailer Taxes					3.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes					3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes					3.5%				
6155	Current Act 511 Business Privilege Taxes					3.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%				
6157	Current Act 511 Mercantile Taxes					3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,109,526
1200 Special Programs - Elementary / Secondary	1,289,110
1300 Vocational Education	867,128
1400 Other Instructional Programs - Elementary / Secondary	116,589
1600 Adult Education Programs	2,025
Total Instruction	\$7,384,378
2000 Support Services	
2100 Support Services - Students	523,548
2200 Support Services - Instructional Staff	332,694
2300 Support Services - Administration	821,479
2400 Support Services - Pupil Health	90,728
2500 Support Services - Business	262,637
2600 Operation and Maintenance of Plant Services	919,755
2700 Student Transportation Services	671,500
2800 Support Services - Central	179,493
2900 Other Support Services	3,500
Total Support Services	\$3,805,334
3000 Operation of Non-Instructional Services	
3200 Student Activities	386,170
3300 Community Services	9,500
Total Operation of Non-Instructional Services	\$395,670
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,293,495
5900 Budgetary Reserve	578,635
Total Other Expenditures and Financing Uses	\$1,872,130
Total Estimated Expenditures and Other Financing Uses	\$13,457,512

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,834,220
200 Personnel Services - Employee Benefits	1,986,666
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	20,291
500 Other Purchased Services	144,285
600 Supplies	115,059
700 Property	4,300
800 Other Objects	3,205
Total Regular Programs - Elementary / Secondary	\$5,109,526
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	587,487
200 Personnel Services - Employee Benefits	389,219
300 Purchased Professional and Technical Services	102,700
500 Other Purchased Services	197,950
600 Supplies	10,954
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$1,289,110
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	179,160
200 Personnel Services - Employee Benefits	114,540
400 Purchased Property Services	2,000
500 Other Purchased Services	521,556
600 Supplies	40,572
700 Property	8,300
800 Other Objects	1,000
Total Vocational Education	\$867,128
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	68,925
200 Personnel Services - Employee Benefits	36,490
400 Purchased Property Services	3,000
500 Other Purchased Services	1,900
600 Supplies	2,234
800 Other Objects	4,040
Total Other Instructional Programs - Elementary / Secondary	\$116,589
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	1,376
200 Personnel Services - Employee Benefits	131
500 Other Purchased Services	123
600 Supplies	62
800 Other Objects	333
Total Adult Education Programs	\$2,025
Total Instruction	\$7,384,378

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	229,206
200 Personnel Services - Employee Benefits	174,127
300 Purchased Professional and Technical Services	97,775
500 Other Purchased Services	2,482
600 Supplies	19,633
800 Other Objects	325
Total Support Services - Students	\$523,548
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	181,177
200 Personnel Services - Employee Benefits	131,134
300 Purchased Professional and Technical Services	7,675
500 Other Purchased Services	4,614
600 Supplies	3,789
700 Property	4,130
800 Other Objects	175
Total Support Services - Instructional Staff	\$332,694
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	467,271
200 Personnel Services - Employee Benefits	227,521
300 Purchased Professional and Technical Services	26,950
400 Purchased Property Services	4,750
500 Other Purchased Services	67,960
600 Supplies	11,607
800 Other Objects	15,420
Total Support Services - Administration	\$821,479
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	46,292
200 Personnel Services - Employee Benefits	39,365
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	655
500 Other Purchased Services	250
600 Supplies	2,206
700 Property	500
800 Other Objects	160
Total Support Services - Pupil Health	\$90,728
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	140,354
200 Personnel Services - Employee Benefits	97,325
400 Purchased Property Services	300
500 Other Purchased Services	1,850
600 Supplies	20,108
800 Other Objects	2,700
Total Support Services - Business	\$262,637

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	273,287
200 Personnel Services - Employee Benefits	221,040
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	229,025
500 Other Purchased Services	16,250
600 Supplies	140,553
800 Other Objects	9,600
Total Operation and Maintenance of Plant Services	\$919,755
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	651,500
600 Supplies	20,000
Total Student Transportation Services	\$671,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	81,736
200 Personnel Services - Employee Benefits	54,444
300 Purchased Professional and Technical Services	4,420
400 Purchased Property Services	2,000
500 Other Purchased Services	3,990
600 Supplies	32,803
800 Other Objects	100
Total Support Services - Central	\$179,493
2900 <u>Other Support Services</u>	
500 Other Purchased Services	3,500
Total Other Support Services	\$3,500
Total Support Services	\$3,805,334
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	155,268
200 Personnel Services - Employee Benefits	49,185
400 Purchased Property Services	9,452
500 Other Purchased Services	80,328
600 Supplies	58,148
700 Property	5,900
800 Other Objects	27,889
Total Student Activities	\$386,170
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
800 Other Objects	8,000
Total Community Services	\$9,500
Total Operation of Non-Instructional Services	\$395,670
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	122,124
900 Other Uses of Funds	1,171,371
Total Debt Service / Other Expenditures and Financing Uses	\$1,293,495
5900 <u>Budgetary Reserve</u>	
800 Other Objects	578,635
Total Budgetary Reserve	\$578,635
Total Other Expenditures and Financing Uses	\$1,872,130
TOTAL EXPENDITURES	\$13,457,512

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	3,240,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	120,000	20,000
Other Capital Projects Fund	1,000	1,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,476,000	\$2,136,000

<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		

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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	\$3,476,000	\$2,136,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	4,565,000	3,460,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	121,114	73,743
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,686,114	\$3,533,743
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$4,686,114	\$3,533,743	

<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	\$4,686,114	\$3,533,743

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	100,000
0850 Unassigned Fund Balance	1,089,547
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,189,547
5900 Budgetary Reserve	578,635
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,768,182