

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

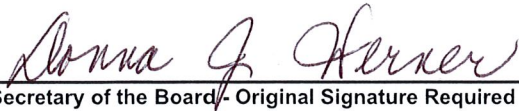
## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020



President of the Board - Original Signature Required

June 15, 2020  
Date



Secretary of the Board - Original Signature Required

6-15-2020  
Date



Chief School Administrator - Original Signature Required

6-16-2020  
Date

Jennifer L Pesanka

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brentwood Borough SD	COUNTY : Allegheny	AUN : 103021453
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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	\$25688256
Ending Unassigned Fund Balance	\$1190742
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.6%

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 6-19-2020
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DUE DATE: AUGUST 15, 2020

# FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brentwood Borough SD	County : Allegheny	AUN Number : 103021453
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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

<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.	District is budgeting \$50,000 for unexpected expenditures in 2020/2021.
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.	The District is leaving money unassigned for emergency purposes.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	District plans to use fund balance for increases to contracted salary increases, PSERS and other benefits such as health insurance.

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	231,534	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,095,665	
0850 Unassigned Fund Balance	1,342,521	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,438,186</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	13,342,689	
7000 Revenue from State Sources	9,571,578	
8000 Revenue from Federal Sources	526,545	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$23,440,812</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$27,878,998</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	11,198,971
6113 Public Utility Realty Taxes	10,186
6140 Current Act 511 Taxes - Flat Rate Assessments	8,755
6150 Current Act 511 Taxes - Proportional Assessments	1,156,135
6400 Delinquencies on Taxes Levied / Assessed by the LEA	590,010
6500 Earnings on Investments	38,880
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,052
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	12,700
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,342,689</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,024,770
7112 Basic Education Funding-Social Security	425,000
7271 Special Education funds for School-Aged Pupils	936,388
7311 Pupil Transportation Subsidy	97,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,992
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,347
7340 State Property Tax Reduction Allocation	624,813
7505 Ready to Learn Block Grant	218,768
7820 State Share of Retirement Contributions	1,801,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,571,578</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	231,700
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,205
8517 NCLB, Title IV - 21St Century Schools	17,440
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	184,795
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	54,055
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	350
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$526,545</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,440,812</b>

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,198,971	
Amount of Tax Relief for Homestead Exclusions	<u>\$624,813</u>	
Total Approx. Tax Revenue:	\$11,823,784	
Approx. Tax Levy for Tax Rate Calculation:	\$13,207,926	
	Allegheny	Total

2019-20 Data		
a. Assessed Value	\$395,288,410	\$395,288,410
b. Real Estate Mills	31.5450	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$346,860,248	\$346,860,248
d. Assessed Value	\$403,762,710	\$403,762,710
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$12,469,373	\$12,469,373
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$12,469,373	\$12,469,373
(f Total * g)		
i. Base Mills Subject to Index	31.5450	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$13,207,926	\$13,207,926
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	32.7121	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,207,926	\$13,207,926
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,583,113
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,198,971
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,198,971	
Amount of Tax Relief for Homestead Exclusions	<u>\$624,813</u>	
Total Approx. Tax Revenue:	\$11,823,784	
Approx. Tax Levy for Tax Rate Calculation:	\$13,207,926	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.7121	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,207,926	\$13,207,926
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	\$8,008.10	
Number of Homestead/Farmstead Properties	2385	2385
Median Assessed Value of Homestead Properties		\$86,400



Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,198,971
Amount of Tax Relief for Homestead Exclusions	<u>\$624,813</u>
Total Approx. Tax Revenue:	\$11,823,784
Approx. Tax Levy for Tax Rate Calculation:	\$13,207,926
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$624,813	Lowering RE Tax Rate	\$0	\$624,813
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$624,813

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103021453     Brentwood Borough 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	403,762,710	32.7121	13,207,926			89.00000%	
Totals:	403,762,710		13,207,926	- 624,813	= 12,583,113	X 89.00000%	= 11,198,971
				<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	8,755	8,755
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						8,755	8,755
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%	1,065,000	1,065,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	91,135	91,135
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						1,156,135	1,156,135
Total Act 511, Current Taxes							1,164,890
Act 511 Tax Limit    -->				346,860,248	X	12	4,162,323
				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>	31.5450	32.7121	3.70%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,881,738
1200 Special Programs - Elementary / Secondary	3,698,137
1300 Vocational Education	350,730
1400 Other Instructional Programs - Elementary / Secondary	24,108
1500 Nonpublic School Programs	12,263
1800 Pre-Kindergarten	10,664
<b>Total Instruction</b>	<b>\$15,977,640</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	525,993
2200 Support Services - Instructional Staff	550,146
2300 Support Services - Administration	1,746,375
2400 Support Services - Pupil Health	385,189
2500 Support Services - Business	362,446
2600 Operation and Maintenance of Plant Services	2,354,757
2700 Student Transportation Services	869,487
2800 Support Services - Central	174,996
2900 Other Support Services	11,000
<b>Total Support Services</b>	<b>\$6,980,389</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	810,857
3300 Community Services	74,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$884,857</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	8,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$8,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,787,370
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,837,370</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,688,256</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	6,255,259
200 Personnel Services - Employee Benefits	3,981,078
300 Purchased Professional and Technical Services	422,340
400 Purchased Property Services	216,370
500 Other Purchased Services	592,750
600 Supplies	360,904
700 Property	1,225
800 Other Objects	51,812
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,881,738</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,133,867
200 Personnel Services - Employee Benefits	745,396
300 Purchased Professional and Technical Services	922,718
500 Other Purchased Services	880,140
600 Supplies	11,816
700 Property	500
800 Other Objects	3,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,698,137</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	350,730
<b>Total Vocational Education</b>	<b>\$350,730</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,108
500 Other Purchased Services	17,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$24,108</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	12,263
<b>Total Nonpublic School Programs</b>	<b>\$12,263</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,164
<b>Total Pre-Kindergarten</b>	<b>\$10,664</b>
<b>Total Instruction</b>	<b>\$15,977,640</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	269,646
200 Personnel Services - Employee Benefits	170,892
300 Purchased Professional and Technical Services	72,100
500 Other Purchased Services	120
600 Supplies	12,735

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$525,993</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	279,274
200 Personnel Services - Employee Benefits	208,766
300 Purchased Professional and Technical Services	45,115
500 Other Purchased Services	3,908
600 Supplies	11,863
800 Other Objects	1,220
<b>Total Support Services - Instructional Staff</b>	<b>\$550,146</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	903,600
200 Personnel Services - Employee Benefits	556,033
300 Purchased Professional and Technical Services	235,400
500 Other Purchased Services	26,646
600 Supplies	6,720
800 Other Objects	17,976
<b>Total Support Services - Administration</b>	<b>\$1,746,375</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	197,672
200 Personnel Services - Employee Benefits	125,956
300 Purchased Professional and Technical Services	45,900
400 Purchased Property Services	100
500 Other Purchased Services	7,411
600 Supplies	2,540
700 Property	5,610
<b>Total Support Services - Pupil Health</b>	<b>\$385,189</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	169,297
200 Personnel Services - Employee Benefits	112,124
300 Purchased Professional and Technical Services	21,050
400 Purchased Property Services	825
500 Other Purchased Services	2,542
600 Supplies	41,257
800 Other Objects	15,351
<b>Total Support Services - Business</b>	<b>\$362,446</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	978,004
200 Personnel Services - Employee Benefits	669,808
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	180,598
500 Other Purchased Services	86,067
600 Supplies	434,274
800 Other Objects	3,306
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,354,757</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	869,487
<b>Total Student Transportation Services</b>	<b>\$869,487</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	71,680
200 Personnel Services - Employee Benefits	67,861
300 Purchased Professional and Technical Services	8,555
500 Other Purchased Services	26,700
600 Supplies	200
<b>Total Support Services - Central</b>	<b>\$174,996</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	11,000
<b>Total Other Support Services</b>	<b>\$11,000</b>
<b>Total Support Services</b>	<b>\$6,980,389</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	319,483
200 Personnel Services - Employee Benefits	165,146
300 Purchased Professional and Technical Services	61,500
400 Purchased Property Services	75,358
500 Other Purchased Services	95,530
600 Supplies	69,540
700 Property	7,475
800 Other Objects	16,825
<b>Total Student Activities</b>	<b>\$810,857</b>
<b>3300 <u>Community Services</u></b>	
400 Purchased Property Services	74,000
<b>Total Community Services</b>	<b>\$74,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$884,857</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	8,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$8,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$8,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	102,370
900 Other Uses of Funds	1,685,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,787,370</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,837,370
TOTAL EXPENDITURES	\$25,688,256



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Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	1,426,209	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,101,350	4,450,761
Debt Service Fund		
Food Service / Cafeteria Operations Fund	17,715	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	105,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,665,274	\$6,065,761

Long-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	3,574,791	690,742
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	\$3,574,791	\$690,742
TOTAL CASH AND INVESTMENTS	\$6,240,065	\$6,756,503

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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	11,451,254	9,613,093
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	108,698	50,811
0540 Accumulated Compensated Absences	568,482	640,132
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,386,699	1,346,895
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$13,515,133</b>	<b>\$11,650,931</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		
<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	122,045	
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>\$122,045</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		

<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>\$13,637,178</b>	<b>\$11,650,931</b>	

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<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	1,866,830	1,896,047
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	201,437	122,045
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	\$2,068,267	\$2,018,092
TOTAL INDEBTEDNESS	\$15,705,445	\$13,669,023



Account Description	Amounts
0810 Nonspendable Fund Balance	231,534
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	1,190,742
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,190,742
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,472,276