

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2020


President of the Board - Original Signature

President of the Board - Original Signature Required

7/12/2000

Secretary of the Board - Original Signature Required

Administrator - Original Signature Required

Chief School Administrator - Original Signature Required

Jamie L O'Donnell

Contact Person

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Extn :310**Telephone**

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burgettstown Area SD	COUNTY : Washington	AUN : 101631203
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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 ☐

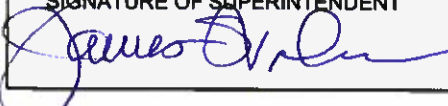
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$21920341
Ending Unassigned Fund Balance	\$507017
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.3%

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 6-8-20
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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 : Burgettstown Area SD	County : Washington	AUN Number : 101631203
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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 5/11/2020
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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.	The district estimates an ending unassigned fund balance to end the fiscal year 2020-2021.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	19,090	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	15,000	
0840 Assigned Fund Balance	30,000	
0850 Unassigned Fund Balance	1,881,978	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,926,978</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,772,144	
7000 Revenue from State Sources	11,482,841	
8000 Revenue from Federal Sources	245,395	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,500,380</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,427,358</u>

LEA : 101631203 Burgettstown Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,928,744
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	3,900
6120 Current Per Capita Taxes, Section 679	8,500
6140 Current Act 511 Taxes - Flat Rate Assessments	8,500
6150 Current Act 511 Taxes - Proportional Assessments	914,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	272,000
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	143,500
REVENUE FROM LOCAL SOURCES	\$8,772,144
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,454,361
7112 Basic Education Funding-Social Security	425,000
7271 Special Education funds for School-Aged Pupils	929,327
7311 Pupil Transportation Subsidy	720,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	247,075
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	532,490
7505 Ready to Learn Block Grant	239,888
7820 State Share of Retirement Contributions	1,912,700
REVENUE FROM STATE SOURCES	\$11,482,841
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	195,228
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,249
8517 NCLB, Title IV - 21st Century Schools	14,918
REVENUE FROM FEDERAL SOURCES	\$245,395
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,500,380

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,928,744	
Amount of Tax Relief for Homestead Exclusions	<u>\$532,490</u>	
Total Approx. Tax Revenue:	\$7,461,234	
Approx. Tax Levy for Tax Rate Calculation:	\$8,231,094	
	Washington	Total

2019-20 Data		
a. Assessed Value	\$644,440,290	\$644,440,290
b. Real Estate Mills	12.3098	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$513,209,271	\$513,209,271
d. Assessed Value	\$645,429,180	\$645,429,180
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$7,932,931	\$7,932,931
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$7,932,931	\$7,932,931
(f Total * g)		
i. Base Mills Subject to Index	12.3098	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$8,231,094	\$8,231,094
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	12.7529	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,231,094	\$8,231,094
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,698,604
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,928,744
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,928,744	
Amount of Tax Relief for Homestead Exclusions	<u>\$532,490</u>	
Total Approx. Tax Revenue:	\$7,461,234	
Approx. Tax Levy for Tax Rate Calculation:	\$8,231,094	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.7406	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0123	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,223,155	\$8,223,155
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$7,939	\$7,939
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$7,145	\$7,145

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,278.00	
Number of Homestead/Farmstead Properties	2565	2565
Median Assessed Value of Homestead Properties		\$119,600

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,928,744
Amount of Tax Relief for Homestead Exclusions	<u>\$532,490</u>
Total Approx. Tax Revenue:	\$7,461,234
Approx. Tax Levy for Tax Rate Calculation:	\$8,231,094
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$532,490	Lowering RE Tax Rate	\$0	\$532,490
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$532,490

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101631203 Burgettstown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/9/2020 10:47:25 AM				Page - 1 of 1			
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>
Washington	645,429,180	12.7529	8,231,094			90.00000%	
Totals:	645,429,180		8,231,094	- 532,490	= 7,698,604	X 90.00000%	= 6,928,744
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	8,500		
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	8,500	8,500
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
Total Current Act 511 Taxes– Flat Rate Assessments						8,500	8,500
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%	1,648,000	824,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	180,000	90,000
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						1,828,000	914,000
Total Act 511, Current Taxes							922,500
Act 511 Tax Limit -->				513,209,271	X	12	6,158,511
				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>									
	Washington	12.3098	12.7529	3.60%	No	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%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,010,169
1200 Special Programs - Elementary / Secondary	2,617,832
1300 Vocational Education	305,811
1400 Other Instructional Programs - Elementary / Secondary	6,997
Total Instruction	\$12,940,809
2000 Support Services	
2100 Support Services - Students	511,926
2200 Support Services - Instructional Staff	641,504
2300 Support Services - Administration	1,694,494
2400 Support Services - Pupil Health	187,927
2500 Support Services - Business	388,653
2600 Operation and Maintenance of Plant Services	1,845,709
2700 Student Transportation Services	1,216,470
2900 Other Support Services	12,398
Total Support Services	\$6,499,081
3000 Operation of Non-Instructional Services	
3200 Student Activities	386,697
3300 Community Services	4,500
Total Operation of Non-Instructional Services	\$391,197
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,089,254
Total Other Expenditures and Financing Uses	\$2,089,254
Total Estimated Expenditures and Other Financing Uses	\$21,920,341

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,978,510
200 Personnel Services - Employee Benefits	3,746,204
300 Purchased Professional and Technical Services	134,586
500 Other Purchased Services	860,694
600 Supplies	290,175
Total Regular Programs - Elementary / Secondary	\$10,010,169
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,052,639
200 Personnel Services - Employee Benefits	709,143
300 Purchased Professional and Technical Services	500,800
500 Other Purchased Services	350,250
600 Supplies	5,000
Total Special Programs - Elementary / Secondary	\$2,617,832
1300 <u>Vocational Education</u>	
500 Other Purchased Services	305,811
Total Vocational Education	\$305,811
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	497
Total Other Instructional Programs - Elementary / Secondary	\$6,997
Total Instruction	\$12,940,809
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	324,130
200 Personnel Services - Employee Benefits	187,296
500 Other Purchased Services	500
Total Support Services - Students	\$511,926
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	311,680
200 Personnel Services - Employee Benefits	203,624
300 Purchased Professional and Technical Services	47,200
500 Other Purchased Services	49,000
600 Supplies	30,000
Total Support Services - Instructional Staff	\$641,504
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,001,734
200 Personnel Services - Employee Benefits	574,885
300 Purchased Professional and Technical Services	4,800
500 Other Purchased Services	100,175
600 Supplies	2,500
800 Other Objects	10,400

LEA : 101631203 Burgettstown Area SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Administration	\$1,694,494
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	94,327
200 Personnel Services - Employee Benefits	80,900
300 Purchased Professional and Technical Services	9,700
600 Supplies	3,000
Total Support Services - Pupil Health	\$187,927
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	189,132
200 Personnel Services - Employee Benefits	130,721
300 Purchased Professional and Technical Services	58,500
500 Other Purchased Services	500
600 Supplies	8,800
800 Other Objects	1,000
Total Support Services - Business	\$388,653
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	602,753
200 Personnel Services - Employee Benefits	431,626
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	547,730
500 Other Purchased Services	71,600
600 Supplies	188,500
Total Operation and Maintenance of Plant Services	\$1,845,709
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	378,592
200 Personnel Services - Employee Benefits	239,578
400 Purchased Property Services	23,300
500 Other Purchased Services	390,700
600 Supplies	184,000
700 Property	300
Total Student Transportation Services	\$1,216,470
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,398
Total Other Support Services	\$12,398
Total Support Services	\$6,499,081
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	178,073
200 Personnel Services - Employee Benefits	75,076
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	37,150
500 Other Purchased Services	5,250
600 Supplies	62,003
700 Property	4,645

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<u>Description</u>	<u>Amount</u>
Total Student Activities	\$386,697
3300 <u>Community Services</u>	
500 Other Purchased Services	3,500
800 Other Objects	1,000
Total Community Services	\$4,500
Total Operation of Non-Instructional Services	\$391,197
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,000
900 Other Uses of Funds	2,084,254
Total Debt Service / Other Expenditures and Financing Uses	\$2,089,254
Total Other Expenditures and Financing Uses	\$2,089,254
TOTAL EXPENDITURES	\$21,920,341

LEA : 101631203 Burgettstown Area SD

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Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	500,000	300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	60,000	60,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	400,000	200,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	500
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 Cash and Short-Term Investments	\$961,000	\$560,500

Long-Term Investments

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

LEA : 101631203 Burgettstown Area 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	\$961,000	\$560,500

LEA : 101631203 Burgettstown Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	59,012,058	56,652,860
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 General Fund	\$59,012,058	\$56,652,860
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		

<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	\$59,012,058	\$56,652,860	

<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	\$59,012,058	\$56,652,860

Account Description	Amounts
0810 Nonspendable Fund Balance	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	507,017
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$507,017
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$526,107