

FINAL GENERAL FUND BUDGET

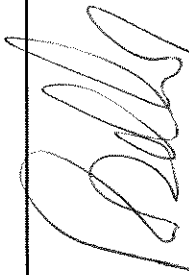
Fiscal Year 2020-2021

General Fund Budget Approval

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

6/29/20
Date

President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

6/29/20
Date

Chief School Administrator - Original Signature Required

6/29/20
Date

William A Boucher

Contact Person

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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 : Brownsville Area SD	COUNTY : Fayette	AUN : 101260803
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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	\$29033478
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6-30-2020
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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 : Brownsville Area SD	County : Fayette	AUN Number : 101260803
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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 5/27/20
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	19-20 used all of fund balance

ITEM	AMOUNTS
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	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,928,071
7000 Revenue from State Sources	20,105,681
8000 Revenue from Federal Sources	1,999,726
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$29,033,478
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$29,033,478

LEA : 101260803 Brownsville Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,849,970
6113 Public Utility Realty Taxes	5,967
6114 Payments in Lieu of Current Taxes - State / Local	11,700
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	38,500
6150 Current Act 511 Taxes - Proportional Assessments	842,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	658,050
6500 Earnings on Investments	8,023
6700 Revenues from LEA Activities	27,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	401,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	37,861
REVENUE FROM LOCAL SOURCES	\$6,928,071
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,765,455
7112 Basic Education Funding-Social Security	525,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,524,789
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	340,025
7360 Safe Schools	232,693
7505 Ready to Learn Block Grant	412,719
7820 State Share of Retirement Contributions	2,500,000
REVENUE FROM STATE SOURCES	\$20,105,681
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,033,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,750
8517 NCLB, Title IV - 21st Century Schools	105,000
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	17,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	605,976

LEA : 101260803 Brownsville Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,999,726
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,033,478

Act 1 Index (current): 3.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$4,849,987		
Amount of Tax Relief for Homestead Exclusions	<u>\$340,025</u>		
Total Approx. Tax Revenue:	\$5,190,012		
Approx. Tax Levy for Tax Rate Calculation:	\$6,089,099		

	Fayette	Washington	Total
2019-20 Data			
a. Assessed Value	\$318,702,840	\$10,655,600	\$329,358,440
b. Real Estate Mills	18.5627	11.8517	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$393,228,938	\$8,941,316	\$402,170,254
d. Assessed Value	\$320,232,660	\$10,335,200	\$330,567,860
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$5,915,985	\$126,287	\$6,042,272
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	97.77673%	2.22327%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$5,907,936	\$134,336	\$6,042,272
(f Total * g)			
i. Base Mills Subject to Index	18.5627	12.6070	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	84.20000%	91.45000%	84.36119%
k. Tax Levy Needed	\$5,953,722	\$135,377	\$6,089,099
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	18.5918	13.0986	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,953,702	\$135,377	\$6,089,079
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,749,054
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,849,970
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$4,849,987		
Amount of Tax Relief for Homestead Exclusions	<u>\$340,025</u>		
Total Approx. Tax Revenue:	\$5,190,012		
Approx. Tax Levy for Tax Rate Calculation:	\$6,089,099		

	Fayette	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.2866	13.0986	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,176,199	\$135,377	\$6,311,576
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$5,390.00	\$7,651.00	
Number of Homestead/Farmstead Properties	3376	61	3437
Median Assessed Value of Homestead Properties			\$50,000

Act 1 Index (current): 3.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$4,849,987		
Amount of Tax Relief for Homestead Exclusions	<u>\$340,025</u>		
Total Approx. Tax Revenue:	\$5,190,012		
Approx. Tax Levy for Tax Rate Calculation:	\$6,089,099		
	Fayette	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$340,025	Lowering RE Tax Rate	\$0	\$340,025
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$340,025

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101260803 Brownsville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/6/2020 10:56:26 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>
Fayette	320,232,660	18.5918	5,953,702			84.20000%	
Washington	10,335,200	13.0986	135,377			91.45000%	
Totals:	330,567,860		6,089,079	-	340,025 =	5,749,054 X	84.36119% = 4,849,970
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	20,000		
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	24,000	20,000
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	20,000	18,500
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						44,000	38,500
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%	900,000	790,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	52,000	52,000
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						952,000	842,000
Total Act 511, Current Taxes							880,500
Act 511 Tax Limit -->				402,170,254 X		12	4,826,043
				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>									
	Fayette	18.5627	18.5918	0.16%	Yes	3.9%				
	Washington	12.6070	13.0986	3.90%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,062,864
1200 Special Programs - Elementary / Secondary	5,405,335
1300 Vocational Education	520,000
1400 Other Instructional Programs - Elementary / Secondary	340,584
1500 Nonpublic School Programs	12,000
Total Instruction	\$17,340,783
2000 Support Services	
2100 Support Services - Students	1,012,808
2200 Support Services - Instructional Staff	329,711
2300 Support Services - Administration	1,480,215
2400 Support Services - Pupil Health	351,078
2500 Support Services - Business	478,024
2600 Operation and Maintenance of Plant Services	2,528,118
2700 Student Transportation Services	2,083,500
2800 Support Services - Central	455,940
2900 Other Support Services	10,500
Total Support Services	\$8,729,894
3000 Operation of Non-Instructional Services	
3200 Student Activities	520,288
3300 Community Services	6,300
Total Operation of Non-Instructional Services	\$526,588
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,436,213
Total Other Expenditures and Financing Uses	\$2,436,213
Total Estimated Expenditures and Other Financing Uses	\$29,033,478

LEA : 101260803 Brownsville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,591,808
200 Personnel Services - Employee Benefits	4,268,956
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	19,000
500 Other Purchased Services	1,010,200
600 Supplies	142,000
700 Property	3,000
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$11,062,864
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,462,516
200 Personnel Services - Employee Benefits	1,063,519
300 Purchased Professional and Technical Services	1,027,000
500 Other Purchased Services	1,843,200
600 Supplies	8,900
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$5,405,335
1300 <u>Vocational Education</u>	
500 Other Purchased Services	520,000
Total Vocational Education	\$520,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	16,584
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	259,000
600 Supplies	25,000
Total Other Instructional Programs - Elementary / Secondary	\$340,584
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$17,340,783
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	445,889
200 Personnel Services - Employee Benefits	366,919
300 Purchased Professional and Technical Services	192,600
400 Purchased Property Services	3,000
500 Other Purchased Services	1,000
600 Supplies	3,400
Total Support Services - Students	\$1,012,808
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	173,835
200 Personnel Services - Employee Benefits	124,576
300 Purchased Professional and Technical Services	23,500
500 Other Purchased Services	2,300
600 Supplies	2,000
800 Other Objects	3,500
Total Support Services - Instructional Staff	\$329,711
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	839,752
200 Personnel Services - Employee Benefits	475,738
300 Purchased Professional and Technical Services	99,600
400 Purchased Property Services	15,750
500 Other Purchased Services	23,675
600 Supplies	15,500
800 Other Objects	10,200
Total Support Services - Administration	\$1,480,215
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	183,741
200 Personnel Services - Employee Benefits	156,287
400 Purchased Property Services	900
500 Other Purchased Services	150
600 Supplies	10,000
Total Support Services - Pupil Health	\$351,078
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	252,013
200 Personnel Services - Employee Benefits	176,011
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	6,500
500 Other Purchased Services	9,000
600 Supplies	4,000
800 Other Objects	14,000
Total Support Services - Business	\$478,024
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	971,388
200 Personnel Services - Employee Benefits	870,530
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	126,500
500 Other Purchased Services	109,200
600 Supplies	380,500
700 Property	17,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,528,118
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	6,500
500 Other Purchased Services	2,077,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,083,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	108,375
200 Personnel Services - Employee Benefits	99,615
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	2,750
500 Other Purchased Services	32,500
600 Supplies	5,000
700 Property	200,000
Total Support Services - Central	\$455,940
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,500
Total Other Support Services	\$10,500
Total Support Services	\$8,729,894
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	238,400
200 Personnel Services - Employee Benefits	86,238
300 Purchased Professional and Technical Services	43,750
400 Purchased Property Services	10,600
500 Other Purchased Services	84,800
600 Supplies	48,500
700 Property	2,000
800 Other Objects	6,000
Total Student Activities	\$520,288
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,300
Total Community Services	\$6,300
Total Operation of Non-Instructional Services	\$526,588
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,241,833
900 Other Uses of Funds	1,194,380
Total Debt Service / Other Expenditures and Financing Uses	\$2,436,213
Total Other Expenditures and Financing Uses	\$2,436,213
TOTAL EXPENDITURES	\$29,033,478

LEA : 101260803 Brownsville Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	900,000	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	300,000	280,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	30,000	30,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,830,000	\$1,860,000

<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	\$1,830,000	\$1,860,000

LEA : 101260803 Brownsville Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	38,200,000	36,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	32,000	24,000
0540 Accumulated Compensated Absences	230,000	220,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$42,962,000	\$41,744,000
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		

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
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	\$42,962,000	\$41,744,000	

LEA : 101260803 Brownsville Area SD

<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	\$42,962,000	\$41,744,000