

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2020



President of the Board - Original Signature Required6/23/2020

Date

Secretary of the Board - Original Signature Required6/23/2020

Date

Chief School Administrator - Original Signature Required6/23/2020

Date

Jennifer S Callahan

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 : Burrell SD	COUNTY : Westmoreland	AUN : 107650703
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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 ☐

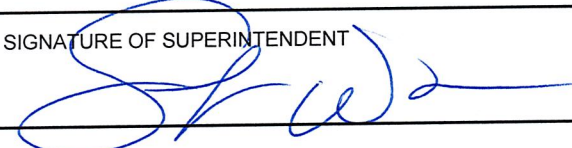
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$32140050
Ending Unassigned Fund Balance	\$1621096
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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 6/23/2020
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DUE DATE: AUGUST 15, 2020

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

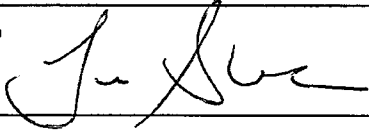
24 PS 6-687(a)(1)

(03/2006)

School District Name : Burrell SD	County : Westmoreland	AUN Number : 107650703
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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 5/19/2020
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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.	Budgetary Reserve is less than 1% of total expenditures. Provides funds for variables that are unpredictable or unknown during budget preparation but require expenditures like change in costs of goods/services, enrollment, special ed, and pandemics.
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.	Estimated Ending Unassigned Fund Balance is less than 6% of total expenditures. District tries to keep 5-8% to ensure financial stability, improve bond rating, and provide 2 months operating expenses; Funds are not obligated for other use.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board approved resolution to commit funds over time; Estimated Committed Funds ending balance as follows: PSERS Stabilization \$555,000 and Real Estate Tax Appeals \$130,000.

<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	14,357	
0830 Committed Fund Balance	785,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,648,936	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,433,936</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,011,942	
7000 Revenue from State Sources	12,545,330	
8000 Revenue from Federal Sources	454,938	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$31,012,210</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,446,146</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,859,342
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	43,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,500
6150 Current Act 511 Taxes - Proportional Assessments	1,678,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	487,800
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	43,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	361,000
6910 Rentals	15,000
6940 Tuition from Patrons	131,300
6960 Services Provided Other Local Governmental Units / LEAs	6,000
6990 Refunds and Other Miscellaneous Revenue	220,000
REVENUE FROM LOCAL SOURCES	\$18,011,942
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,969,127
7112 Basic Education Funding-Social Security	582,383
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	1,238,477
7311 Pupil Transportation Subsidy	470,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	236,346
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	701,541
7360 Safe Schools	275,756
7505 Ready to Learn Block Grant	268,508
7820 State Share of Retirement Contributions	2,627,192
REVENUE FROM STATE SOURCES	\$12,545,330
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	126,738

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	72,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,200
REVENUE FROM FEDERAL SOURCES	\$454,938
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,012,210

AUN: 107650703 Burrell SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$14,859,342

Amount of Tax Relief for Homestead Exclusions \$701,541

Total Approx. Tax Revenue: \$15,560,883

Approx. Tax Levy for Tax Rate Calculation: \$16,379,260

Westmoreland

Total

2019-20 Data

a. Assessed Value	\$162,941,330	\$162,941,330
b. Real Estate Mills	97.5000	

I. 2020-21 Data

c. 2018 STEB Market Value	\$871,538,233	\$871,538,233
d. Assessed Value	\$162,977,715	\$162,977,715
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$15,886,780	\$15,886,780
(a * b)		

2020-21 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$15,886,780	\$15,886,780
(f Total * g)		
i. Base Mills Subject to Index	97.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.78000%	94.78000%
k. Tax Levy Needed	\$16,379,260	\$16,379,260
(Approx. Tax Levy * g)		

I. 2020-21 Real Estate Tax Rate	100.5000	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$16,379,260	\$16,379,260
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,677,719
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,859,342
(n * Est. Pct. Collection)		

AUN: 107650703 Burrell SD
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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
Page - 2 of 3

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,859,342
Amount of Tax Relief for Homestead Exclusions	<u>\$701,541</u>
Total Approx. Tax Revenue:	\$15,560,883
Approx. Tax Levy for Tax Rate Calculation:	\$16,379,260

Westmoreland	Total
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Index Maximums

p. Maximum Mills Based On Index	100.8150	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$16,430,598	\$16,430,598
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,651.00	
Number of Homestead/Farmstead Properties	4231	4231
Median Assessed Value of Homestead Properties		\$20,560

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,859,342	
Amount of Tax Relief for Homestead Exclusions	<u>\$701,541</u>	
Total Approx. Tax Revenue:	\$15,560,883	
Approx. Tax Levy for Tax Rate Calculation:	\$16,379,260	
	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$701,541	Lowering RE Tax Rate	\$0	\$701,541
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$701,541

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>
Westmoreland	162,977,715	100.5000	16,379,260			94.78000%	
Totals:	162,977,715		16,379,260	- 701,541 =	15,677,719 X	94.78000% =	14,859,342
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			43,000
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	43,000	43,000
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	24,500	24,500
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						67,500	67,500
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%	1,525,000	1,525,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	153,000	153,000
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						1,678,000	1,678,000
Total Act 511, Current Taxes							1,745,500
Act 511 Tax Limit -->				871,538,233 X	12	10,458,459	
				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>									
	Westmoreland	97.5000	100.5000	3.08%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,167,754
1200 Special Programs - Elementary / Secondary	2,966,687
1300 Vocational Education	626,871
1400 Other Instructional Programs - Elementary / Secondary	64,032
1500 Nonpublic School Programs	2,156
Total Instruction	\$18,827,500
2000 Support Services	
2100 Support Services - Students	1,138,028
2200 Support Services - Instructional Staff	620,312
2300 Support Services - Administration	2,437,529
2400 Support Services - Pupil Health	361,898
2500 Support Services - Business	425,855
2600 Operation and Maintenance of Plant Services	2,765,676
2700 Student Transportation Services	1,634,179
2800 Support Services - Central	432,846
2900 Other Support Services	7,793
Total Support Services	\$9,824,116
3000 Operation of Non-Instructional Services	
3200 Student Activities	672,632
3300 Community Services	32,482
Total Operation of Non-Instructional Services	\$705,114
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,483,320
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$2,783,320
Total Estimated Expenditures and Other Financing Uses	\$32,140,050

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,756,160
200 Personnel Services - Employee Benefits	5,269,526
300 Purchased Professional and Technical Services	58,427
400 Purchased Property Services	55,972
500 Other Purchased Services	357,596
600 Supplies	247,251
700 Property	414,096
800 Other Objects	8,726
Total Regular Programs - Elementary / Secondary	\$15,167,754
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	950,832
200 Personnel Services - Employee Benefits	591,007
300 Purchased Professional and Technical Services	689,219
500 Other Purchased Services	712,329
600 Supplies	21,610
800 Other Objects	1,690
Total Special Programs - Elementary / Secondary	\$2,966,687
1300 <u>Vocational Education</u>	
500 Other Purchased Services	626,871
Total Vocational Education	\$626,871
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,000
200 Personnel Services - Employee Benefits	9,400
500 Other Purchased Services	32,632
Total Other Instructional Programs - Elementary / Secondary	\$64,032
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,156
Total Nonpublic School Programs	\$2,156
Total Instruction	\$18,827,500
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	545,821
200 Personnel Services - Employee Benefits	311,666
300 Purchased Professional and Technical Services	203,714
400 Purchased Property Services	7,525
500 Other Purchased Services	3,341
600 Supplies	65,083
800 Other Objects	878
Total Support Services - Students	\$1,138,028
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	324,868

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	226,532
300 Purchased Professional and Technical Services	25,075
400 Purchased Property Services	1,113
500 Other Purchased Services	8,470
600 Supplies	30,089
700 Property	510
800 Other Objects	3,655
Total Support Services - Instructional Staff	\$620,312
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,394,606
200 Personnel Services - Employee Benefits	805,949
300 Purchased Professional and Technical Services	119,650
400 Purchased Property Services	17,898
500 Other Purchased Services	57,709
600 Supplies	24,158
700 Property	150
800 Other Objects	17,409
Total Support Services - Administration	\$2,437,529
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	217,262
200 Personnel Services - Employee Benefits	133,504
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	271
500 Other Purchased Services	1,852
600 Supplies	3,179
800 Other Objects	130
Total Support Services - Pupil Health	\$361,898
2500 Support Services - Business	
100 Personnel Services - Salaries	231,737
200 Personnel Services - Employee Benefits	153,011
300 Purchased Professional and Technical Services	6,100
400 Purchased Property Services	7,500
500 Other Purchased Services	12,160
600 Supplies	12,937
800 Other Objects	2,410
Total Support Services - Business	\$425,855
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,032,687
200 Personnel Services - Employee Benefits	756,935
300 Purchased Professional and Technical Services	91,000
400 Purchased Property Services	225,057
500 Other Purchased Services	114,084
600 Supplies	522,113
700 Property	23,500
800 Other Objects	300

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,765,676
2700 Student Transportation Services	
500 Other Purchased Services	1,634,179
Total Student Transportation Services	\$1,634,179
2800 Support Services - Central	
100 Personnel Services - Salaries	207,329
200 Personnel Services - Employee Benefits	117,085
300 Purchased Professional and Technical Services	64,525
500 Other Purchased Services	2,310
600 Supplies	28,102
700 Property	12,200
800 Other Objects	1,295
Total Support Services - Central	\$432,846
2900 Other Support Services	
500 Other Purchased Services	7,793
Total Other Support Services	\$7,793
Total Support Services	\$9,824,116
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	304,023
200 Personnel Services - Employee Benefits	147,700
300 Purchased Professional and Technical Services	72,006
400 Purchased Property Services	13,100
500 Other Purchased Services	73,020
600 Supplies	49,948
800 Other Objects	12,835
Total Student Activities	\$672,632
3300 Community Services	
300 Purchased Professional and Technical Services	30,982
600 Supplies	600
800 Other Objects	900
Total Community Services	\$32,482
Total Operation of Non-Instructional Services	\$705,114
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	868,320
900 Other Uses of Funds	1,615,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,483,320
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$2,783,320
TOTAL EXPENDITURES	\$32,140,050

Cash and Short-Term Investments**06/30/2020 Estimate****06/30/2021 Projection**

General Fund	4,475,900	2,990,000
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	1,750,000	850,000
Other Capital Projects Fund	950,000	
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 Cash and Short-Term Investments**\$7,175,900****\$3,840,000****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

<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	\$7,175,900	\$3,840,000

Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection****General Fund**

0510 Bonds Payable	22,050,000	20,435,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	296,584	222,438
0540 Accumulated Compensated Absences	213,785	213,650
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,384,258	4,384,258
0599 Other Noncurrent Liabilities		

Total General Fund**\$26,944,627****\$25,255,346****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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

<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	\$26,944,627	\$25,255,346

<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	\$26,944,627	\$25,255,346

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	14,357
0830 Committed Fund Balance	685,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,621,096
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,306,096

5900 Budgetary Reserve	300,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,620,453
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