

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

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



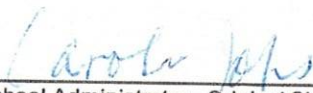
President of the Board - Original Signature Required

6-15-2020  
Date



Secretary of the Board - Original Signature Required

6-15-2020  
Date



Chief School Administrator - Original Signature Required

6-15-2020  
Date

Christopher J Ursu

Contact Person

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Extn :

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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 : Northgate SD	COUNTY : Allegheny	AUN : 103026873
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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	\$26198826
Ending Unassigned Fund Balance	\$2069705
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 
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DUE DATE: AUGUST 15, 2020

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

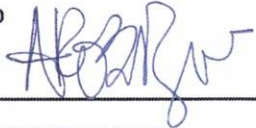
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northgate SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103026873
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/19/20
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$57,739.00 Function 2800, Object 200: \$70,792.00	Family medical and retirement are costly relative to the starting administrator salary included in this function. Tuition reimbursements are included in this function as a benefit as well, further adding to the cost.
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 ending unassigned fund balance is within the allowable range as a percentage of budgeted expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The ending assigned fund balance will be used to pay for the 2020-21 projected deficit as well as possible unexpected expenses related to COVID-19.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,581,052
0850 Unassigned Fund Balance	2,095,906
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,676,958</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	13,561,497
7000 Revenue from State Sources	9,080,458
8000 Revenue from Federal Sources	919,258
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,561,213</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$31,238,171</u></b>

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Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,751,967
6113 Public Utility Realty Taxes	13,440
6120 Current Per Capita Taxes, Section 679	19,065
6140 Current Act 511 Taxes - Flat Rate Assessments	30,660
6150 Current Act 511 Taxes - Proportional Assessments	1,465,295
6400 Delinquencies on Taxes Levied / Assessed by the LEA	863,446
6500 Earnings on Investments	43,509
6700 Revenues from LEA Activities	24,480
6800 Revenues from Intermediary Sources / Pass-Through Funds	249,730
6910 Rentals	22,100
6920 Contributions and Donations from Private Sources	54,990
6990 Refunds and Other Miscellaneous Revenue	22,815

**REVENUE FROM LOCAL SOURCES \$13,561,497**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,137,115
7112 Basic Education Funding-Social Security	412,568
7160 Tuition for Orphans Subsidy	12,890
7271 Special Education funds for School-Aged Pupils	953,254
7292 Pre-K Counts	166,250
7311 Pupil Transportation Subsidy	103,188
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	106,983
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,257
7340 State Property Tax Reduction Allocation	697,657
7360 Safe Schools	225,074
7505 Ready to Learn Block Grant	201,103
7820 State Share of Retirement Contributions	2,045,119

**REVENUE FROM STATE SOURCES \$9,080,458**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	377,836
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,384
8517 NCLB, Title IV - 21st Century Schools	29,888
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	308,367

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	145,783
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$919,258</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,561,213</b>

AUN: 103026873 Northgate SD

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

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,751,967</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$697,657</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,449,624</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,683,763</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2019-20 Data</b>		
a. Assessed Value	\$493,820,263	\$493,820,263
b. Real Estate Mills	25.5000	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$440,977,969	\$440,977,969
d. Assessed Value	\$497,402,463	\$497,402,463
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$12,592,417	\$12,592,417
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2019-20 Tax Levy</b>	<b>\$12,592,417</b>	<b>\$12,592,417</b>
(f Total * g)		
i. Base Mills Subject to Index	25.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	89.70359%	89.70359%
k. Tax Levy Needed	\$12,683,763	\$12,683,763
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>25.5000</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$12,683,763</b>	<b>\$12,683,763</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,986,106
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,751,967
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$10,751,967

Amount of Tax Relief for Homestead Exclusions

\$697,657

Total Approx. Tax Revenue:

\$11,449,624

Approx. Tax Levy for Tax Rate Calculation:

\$12,683,763

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.3415	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,102,327	\$13,102,327
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	\$11,342.92	
Number of Homestead/Farmstead Properties	2412	2412
Median Assessed Value of Homestead Properties		\$93,700

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,751,967</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$697,657</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$11,449,624</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,683,763</b>		
	<b>Allegheny</b>	<b>Total</b>	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$697,657	Lowering RE Tax Rate	\$697,657
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$697,657</b>

CODE

6111 Current Real Estate Taxes

<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	497,402,463	25.5000	12,683,763			89.70359%	
<b>Totals:</b>	<b>497,402,463</b>		<b>12,683,763</b>	<b>697,657</b>	<b>11,986,106</b>	<b>89.70359%</b>	<b>10,751,967</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,065
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	19,065
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,595
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 30,660 30,660**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,349,673	1,349,673
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	115,622	115,622
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 1,465,295 1,465,295**

**Total Act 511, Current Taxes 1,495,955**

<b>Act 511 Tax Limit --&gt;</b>	<b>440,977,969</b>	<b>12</b>	<b>5,291,736</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	25.5000	25.5000	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,948,657
1200 Special Programs - Elementary / Secondary	3,781,488
1300 Vocational Education	947,816
1400 Other Instructional Programs - Elementary / Secondary	749,570
1700 Higher Education Programs for Secondary Students	54,990
1800 Pre-Kindergarten	194,260
<b>Total Instruction</b>	<b>\$15,676,781</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,095,676
2200 Support Services - Instructional Staff	958,128
2300 Support Services - Administration	2,036,685
2400 Support Services - Pupil Health	299,470
2500 Support Services - Business	543,965
2600 Operation and Maintenance of Plant Services	2,462,373
2700 Student Transportation Services	656,888
2800 Support Services - Central	371,590
2900 Other Support Services	13,223
<b>Total Support Services</b>	<b>\$8,437,998</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	470,918
3300 Community Services	77,432
3400 Scholarships and Awards	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$553,350</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	775,072
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$775,072</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	755,625
<b>Total Other Expenditures and Financing Uses</b>	<b>\$755,625</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,198,826</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	5,330,798
200 Personnel Services - Employee Benefits	3,313,665
300 Purchased Professional and Technical Services	188,251
400 Purchased Property Services	425
500 Other Purchased Services	940,890
600 Supplies	173,842
800 Other Objects	786
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,948,657</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,481,216
200 Personnel Services - Employee Benefits	835,006
300 Purchased Professional and Technical Services	113,846
500 Other Purchased Services	1,315,216
600 Supplies	36,204
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,781,488</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	189,824
200 Personnel Services - Employee Benefits	119,973
500 Other Purchased Services	638,019
<b>Total Vocational Education</b>	<b>\$947,816</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	323,681
200 Personnel Services - Employee Benefits	202,718
300 Purchased Professional and Technical Services	210,600
500 Other Purchased Services	10,021
600 Supplies	2,550
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$749,570</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	54,990
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$54,990</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	114,465
200 Personnel Services - Employee Benefits	68,386
300 Purchased Professional and Technical Services	1,609
500 Other Purchased Services	1,500
600 Supplies	8,300
<b>Total Pre-Kindergarten</b>	<b>\$194,260</b>
<b>Total Instruction</b>	<b>\$15,676,781</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	595,576

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	392,166
300 Purchased Professional and Technical Services	90,825
500 Other Purchased Services	5,235
600 Supplies	11,874
<b>Total Support Services - Students</b>	<b>\$1,095,676</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	437,782
200 Personnel Services - Employee Benefits	270,882
300 Purchased Professional and Technical Services	22,550
400 Purchased Property Services	4,125
500 Other Purchased Services	3,464
600 Supplies	178,259
700 Property	41,000
800 Other Objects	66
<b>Total Support Services - Instructional Staff</b>	<b>\$958,128</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,069,876
200 Personnel Services - Employee Benefits	614,026
300 Purchased Professional and Technical Services	226,989
500 Other Purchased Services	53,497
600 Supplies	57,247
800 Other Objects	15,050
<b>Total Support Services - Administration</b>	<b>\$2,036,685</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	180,307
200 Personnel Services - Employee Benefits	97,966
300 Purchased Professional and Technical Services	5,065
600 Supplies	16,132
<b>Total Support Services - Pupil Health</b>	<b>\$299,470</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	209,560
200 Personnel Services - Employee Benefits	143,943
300 Purchased Professional and Technical Services	1,452
400 Purchased Property Services	72,389
500 Other Purchased Services	2,916
600 Supplies	104,790
800 Other Objects	8,915
<b>Total Support Services - Business</b>	<b>\$543,965</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	791,927
200 Personnel Services - Employee Benefits	559,448
300 Purchased Professional and Technical Services	73,861
400 Purchased Property Services	256,662
500 Other Purchased Services	59,148
600 Supplies	649,154

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<u>Description</u>	<u>Amount</u>
700 Property	56,000
800 Other Objects	16,173
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,462,373</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	656,888
<b>Total Student Transportation Services</b>	<b>\$656,888</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	57,739
200 Personnel Services - Employee Benefits	70,792
300 Purchased Professional and Technical Services	136,649
400 Purchased Property Services	9,240
500 Other Purchased Services	47,300
600 Supplies	49,870
<b>Total Support Services - Central</b>	<b>\$371,590</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,223
<b>Total Other Support Services</b>	<b>\$13,223</b>
<b>Total Support Services</b>	<b>\$8,437,998</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	184,200
200 Personnel Services - Employee Benefits	78,407
300 Purchased Professional and Technical Services	40,900
400 Purchased Property Services	8,500
500 Other Purchased Services	75,281
600 Supplies	67,800
700 Property	15,400
800 Other Objects	430
<b>Total Student Activities</b>	<b>\$470,918</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	48,474
200 Personnel Services - Employee Benefits	16,488
300 Purchased Professional and Technical Services	12,370
600 Supplies	100
<b>Total Community Services</b>	<b>\$77,432</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	5,000
<b>Total Scholarships and Awards</b>	<b>\$5,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$553,350</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	775,072



<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$775,072</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$775,072</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	609,613
900 Other Uses of Funds	146,012
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$755,625</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$755,625</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,198,826</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	6,654,026	4,016,415
Public Purpose (Expendable) Trust Fund	153,254	147,254
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,807,280</b>	<b>\$4,163,669</b>

**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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$6,807,280** **\$4,163,669**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General 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 General Fund**

**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		



**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	2,680,000	2,680,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	59,000	59,000
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		

<b>Total Short-Term Payables</b>	<b>\$2,739,000</b>	<b>\$2,739,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$2,739,000</b>	<b>\$2,739,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,969,640
0850 Unassigned Fund Balance	2,069,705
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,039,345</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,039,345</b>
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