

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature RequiredDate 6/16/2020

Secretary of the Board - Original Signature RequiredDate 6/16/2020

Chief School Administrator - Original Signature RequiredDate 6/16/2020

John Clark

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Contact Person

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 : Tyrone Area SD	COUNTY : Blair	AUN : 108078003
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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	\$26872951
Ending Unassigned Fund Balance	\$654328
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

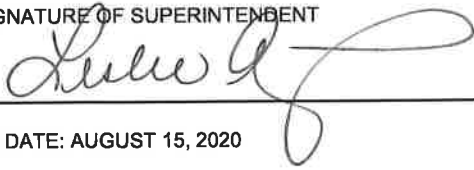
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/2020
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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 : Tyrone Area SD	County : Blair	AUN Number : 108078003
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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 <i>Mar 12, 2020</i>
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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.	Budgeted funds for a contingency of the unexpected expenses due to school start up and distance learning.
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.	Funds that would remain from the current carry over less the fund balance used due to expenses being greater than revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds that have been committed by the board are for the purpose of a buffer against future retirement costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	\$2,000,000 is assigned for reserve in the event of short falls or delays in Federal or State revenues. \$1,720,000 is assigned for use in purchasing of technology equipment in the event of a short fall in revenue to do so.

<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	41,881	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance	5,884,647	
0850 Unassigned Fund Balance	789,138	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,673,785</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,246,632	
7000 Revenue from State Sources	16,105,649	
8000 Revenue from Federal Sources	1,123,463	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,475,744</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,149,529</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,331,419
6113 Public Utility Realty Taxes	6,600
6114 Payments in Lieu of Current Taxes - State / Local	13,500
6150 Current Act 511 Taxes - Proportional Assessments	1,363,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	61,178
6500 Earnings on Investments	44,560
6700 Revenues from LEA Activities	73,375
6800 Revenues from Intermediary Sources / Pass-Through Funds	320,500
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	11,500
REVENUE FROM LOCAL SOURCES	\$7,246,632
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,423,360
7160 Tuition for Orphans Subsidy	15,000
7220 Vocational Education	75,200
7240 Driver Education - Student	2,345
7271 Special Education funds for School-Aged Pupils	1,517,977
7272 Early Intervention	218,574
7292 Pre-K Counts	548,250
7311 Pupil Transportation Subsidy	810,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,050
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	490,007
7505 Ready to Learn Block Grant	308,378
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	243,194
7810 State Share of Social Security and Medicare Taxes	450,878
7820 State Share of Retirement Contributions	1,921,436
REVENUE FROM STATE SOURCES	\$16,105,649
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	588,332
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,306
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,712

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	16,999
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	383,114
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	21,000
REVENUE FROM FEDERAL SOURCES	\$1,123,463
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,475,744

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,333,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$490,007</u>		
Total Approx. Tax Revenue:	\$5,823,507		
Approx. Tax Levy for Tax Rate Calculation:	\$6,350,996		

	Blair	Centre	Huntingdon	Total
2019-20 Data				
a. Assessed Value	\$589,073,425	\$18,911,570	\$38,794,480	\$646,779,475
b. Real Estate Mills	6.7200	26.4700	46.9700	
I. 2020-21 Data				
c. 2018 STEB Market Value	\$442,641,001	\$53,721,269	\$203,419,901	\$699,782,171
d. Assessed Value	\$584,465,675	\$19,895,605	\$39,385,280	\$643,746,560
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2019-20 Calculations				
f. 2019-20 Tax Levy	\$3,958,573	\$500,589	\$1,822,177	\$6,281,339
(a * b)				
2020-21 Calculations				
g. Percent of Total Market Value	63.25411%	7.67686%	29.06903%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$3,973,205	\$482,210	\$1,825,924	\$6,281,339
(f Total * g)				
i. Base Mills Subject to Index	6.7448	26.4700	47.0665	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$4,017,266	\$487,557	\$1,846,173	\$6,350,996
(Approx. Tax Levy * g)				
I. 2020-21 Real Estate Tax Rate	6.8700	24.5000	46.8700	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$4,015,279	\$487,442	\$1,845,988	\$6,348,709
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$5,858,702
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$5,331,419
(n * Est. Pct. Collection)				

Act 1 Index (current): 3.7%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$5,333,500

Amount of Tax Relief for Homestead Exclusions \$490,007

Total Approx. Tax Revenue: \$5,823,507

Approx. Tax Levy for Tax Rate Calculation: \$6,350,996

	Blair	Centre	Huntingdon	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	6.9943	27.4493	48.8079	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,087,928	\$546,120	\$1,922,313	\$6,556,361
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief				
V. Assessed Value Exclusion per Homestead	\$21,685.59	\$6,080.82	\$3,178.58	
Number of Homestead/Farmstead Properties	2303	248	697	3248
Median Assessed Value of Homestead Properties				\$89,555

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,333,500

Amount of Tax Relief for Homestead Exclusions

\$490,007

Total Approx. Tax Revenue:

\$5,823,507

Approx. Tax Levy for Tax Rate Calculation:

\$6,350,996

Blair

Centre

Huntingdon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$490,007	Lowering RE Tax Rate	\$0	\$490,007
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$490,007

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Blair	584,465,675	6.8700	4,015,279				91.00000%		
Centre	19,895,605	24.5000	487,442				91.00000%		
Huntingdon	39,385,280	46.8700	1,845,988				91.00000%		
Totals:	643,746,560		6,348,709	-	490,007	=	5,858,702	X	91.00000% = 5,331,419
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00		0			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00		\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$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							0	0	
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			0.650%		0.000%	1,700,000	1,363,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.000%		0.000%	0	0	
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							1,700,000	1,363,000	
Total Act 511, Current Taxes								1,363,000	
Act 511 Tax Limit -->				699,782,171		X	12	8,397,386	
				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>									
	Blair	6.7448	6.8700	1.86%	Yes	3.7%				
	Centre	26.4700	24.5000	-7.43%	Yes	3.7%				
	Huntingdon	47.0665	46.8700	-0.40%	Yes	3.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	3.7%				

LEA : 108078003 Tyrone Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,915,177
1200 Special Programs - Elementary / Secondary	3,233,573
1300 Vocational Education	1,235,845
1400 Other Instructional Programs - Elementary / Secondary	616,518
1800 Pre-Kindergarten	665,269
Total Instruction	\$15,666,382
2000 Support Services	
2100 Support Services - Students	1,150,259
2200 Support Services - Instructional Staff	705,662
2300 Support Services - Administration	1,772,022
2400 Support Services - Pupil Health	404,862
2500 Support Services - Business	652,010
2600 Operation and Maintenance of Plant Services	2,256,552
2700 Student Transportation Services	1,272,452
2800 Support Services - Central	1,082,366
2900 Other Support Services	111,000
Total Support Services	\$9,407,185
3000 Operation of Non-Instructional Services	
3200 Student Activities	664,884
3300 Community Services	14,000
Total Operation of Non-Instructional Services	\$678,884
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	20,500
Total Facilities Acquisition, Construction and Improvement Services	\$20,500
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	600,000
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$1,100,000
Total Estimated Expenditures and Other Financing Uses	\$26,872,951

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		5,694,519
200 Personnel Services - Employee Benefits		3,903,437
300 Purchased Professional and Technical Services		135,620
400 Purchased Property Services		33,550
500 Other Purchased Services		11,462
600 Supplies		128,572
700 Property		6,000
800 Other Objects		2,017
Total Regular Programs - Elementary / Secondary		\$9,915,177
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,576,765
200 Personnel Services - Employee Benefits		1,028,209
300 Purchased Professional and Technical Services		82,165
500 Other Purchased Services		540,125
600 Supplies		6,309
Total Special Programs - Elementary / Secondary		\$3,233,573
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		467,222
200 Personnel Services - Employee Benefits		308,951
300 Purchased Professional and Technical Services		6,035
500 Other Purchased Services		417,279
600 Supplies		19,292
800 Other Objects		17,066
Total Vocational Education		\$1,235,845
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		26,020
200 Personnel Services - Employee Benefits		9,498
300 Purchased Professional and Technical Services		182,300
500 Other Purchased Services		372,500
600 Supplies		26,200
Total Other Instructional Programs - Elementary / Secondary		\$616,518
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		369,820
200 Personnel Services - Employee Benefits		223,200
300 Purchased Professional and Technical Services		12,340
400 Purchased Property Services		1,000
500 Other Purchased Services		9,249
600 Supplies		49,660
Total Pre-Kindergarten		\$665,269
Total Instruction		\$15,666,382
2000 Support Services		
2100 <u>Support Services - Students</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	587,082
200 Personnel Services - Employee Benefits	434,846
300 Purchased Professional and Technical Services	106,500
500 Other Purchased Services	4,196
600 Supplies	16,641
800 Other Objects	994
Total Support Services - Students	\$1,150,259
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	329,229
200 Personnel Services - Employee Benefits	134,107
300 Purchased Professional and Technical Services	82,807
600 Supplies	149,634
700 Property	8,500
800 Other Objects	1,385
Total Support Services - Instructional Staff	\$705,662
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	963,301
200 Personnel Services - Employee Benefits	617,483
300 Purchased Professional and Technical Services	56,500
400 Purchased Property Services	8,800
500 Other Purchased Services	44,300
600 Supplies	59,038
800 Other Objects	22,600
Total Support Services - Administration	\$1,772,022
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	190,708
200 Personnel Services - Employee Benefits	132,950
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	500
600 Supplies	6,204
Total Support Services - Pupil Health	\$404,862
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	291,505
200 Personnel Services - Employee Benefits	217,105
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	15,500
500 Other Purchased Services	7,900
600 Supplies	55,000
800 Other Objects	6,000
Total Support Services - Business	\$652,010
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	714,928
200 Personnel Services - Employee Benefits	539,421
300 Purchased Professional and Technical Services	121,570
400 Purchased Property Services	203,597

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	112,562
600 Supplies	450,075
700 Property	113,399
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,256,552
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	17,185
200 Personnel Services - Employee Benefits	11,382
500 Other Purchased Services	1,228,885
600 Supplies	15,000
Total Student Transportation Services	\$1,272,452
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	228,140
200 Personnel Services - Employee Benefits	124,824
300 Purchased Professional and Technical Services	29,530
500 Other Purchased Services	6,920
600 Supplies	235,292
700 Property	457,660
Total Support Services - Central	\$1,082,366
2900 <u>Other Support Services</u>	
600 Supplies	111,000
Total Other Support Services	\$111,000
Total Support Services	\$9,407,185
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	331,231
200 Personnel Services - Employee Benefits	83,249
300 Purchased Professional and Technical Services	87,454
400 Purchased Property Services	26,500
500 Other Purchased Services	57,000
600 Supplies	73,200
800 Other Objects	6,250
Total Student Activities	\$664,884
3300 <u>Community Services</u>	
500 Other Purchased Services	9,000
800 Other Objects	5,000
Total Community Services	\$14,000
Total Operation of Non-Instructional Services	\$678,884
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,500
700 Property	10,000

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$20,500
Total Facilities Acquisition, Construction and Improvement Services	\$20,500
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	600,000
Total Interfund Transfers - Out	\$600,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$1,100,000
TOTAL EXPENDITURES	\$26,872,951

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Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	3,189,000	2,450,000
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	3,005,000	2,670,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	335,000	298,200
Child Care Operations Fund	10	10
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	55,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,599,010	\$5,473,210

Long-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	275,000	
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	1,500,000	500,000
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	\$1,775,000	\$500,000
TOTAL CASH AND INVESTMENTS	\$8,374,010	\$5,973,210

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	374,000	187,000
0540 Accumulated Compensated Absences	793,020	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	48,000	40,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,215,020	\$977,000
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		

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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 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		

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<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		

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<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	\$1,215,020	\$977,000	

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<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	\$1,215,020	\$977,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	41,881
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	3,622,250
0850 Unassigned Fund Balance	654,328
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,276,578
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,818,459