

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Mel C. Guenard

Date of Adoption of the General Fund Budget: 06/16/2020

President of the Board - Original Signature Required

Date

6/16/2020

Secretary of the Board - Original Signature Required

Date

6/16/2020

Chief School Administrator - Original Signature Required

Date

6/16/2020

Brian A Manning

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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 :	Pottsville Area SD
COUNTY :	Schuylkill
AUN :	129546103

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 ☐

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

Total Budgeted Expenditures \$40141570

Ending Unassigned Fund Balance

\$106423

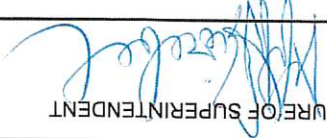
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures

0.3%

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

Yes ☒ No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
	10/16/2020

DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottsville Area SD	County : Schuylkill	AUN Number : 129546103
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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 6/16/2020
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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>
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 327.0225 6152 Current Year Rate: 339.4493	Board approved increase in Occupational Tax Assessment for 20/21 school year.
1970	Act 511 Taxes: 6152 Add Rate has changed from previous year. 6152 Prior Year Add Rate: 10.7917 6152 Current Year Add Rate: 12.4268	Additional rate is increasing at 3.8%.
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$107,847.00 Function 1400, Object 200: \$118,835.00	Two in-school suspension monitors benefits are greater than their wage due to low wages.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$378,613.00 Function 2200, Object 200: \$424,350.00	Cost of benefits for support employees such as clerical is greater than the cost of wages.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$830,172.00 Function 2600, Object 200: \$901,073.00	Cost of benefits for support employees such as custodial is greater than the cost of wages.
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 being used for ESSER funds and Covid-19 Disaster Emergency School Health and Safety Grant until expenditures are specifically identified and funds can be allocated via a budgetary transfer.
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.	Ending fund balance is projected to recover to a positive balance from the 6/30/20 deficit fund balance.

REVISED SUBMISSION

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	
850 Unassigned Fund Balance	(1,182,782)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	(\$1,182,782)
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	17,905,615
7000 Revenue from State Sources	21,665,282
3000 Revenue from Federal Sources	1,859,878
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$41,430,775
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$40,247,993

REVISED SUBMISSION

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,819,630
6113 Public Utility Realty Taxes	13,000
6114 Payments in Lieu of Current Taxes - State / Local	32,000
6120 Current Per Capita Taxes, Section 679	39,000
6140 Current Act 511 Taxes - Flat Rate Assessments	81,500
6150 Current Act 511 Taxes - Proportional Assessments	3,012,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,274,500
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	484,032
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	1,800,000
6960 Services Provided Other Local Governmental Units / LEAs	150,000
6970 Services Provided Other Funds	1,500
6990 Refunds and Other Miscellaneous Revenue	158,453

REVENUE FROM LOCAL SOURCES \$17,905,615

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	13,751,247
7112 Basic Education Funding-Social Security	725,000
7160 Tuition for Orphans Subsidy	43,000
7271 Special Education funds for School-Aged Pupils	1,953,774
7311 Pupil Transportation Subsidy	421,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	56,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	705,692
7505 Ready to Learn Block Grant	488,569
7820 State Share of Retirement Contributions	3,468,000

REVENUE FROM STATE SOURCES \$21,665,282

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	741,324
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,466
8517 NCLB, Title IV - 21st Century Schools	56,827
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	904,261
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	30,000
Reimbursements (Access)	

REVISED SUBMISSION

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming
(Quarterly) Program

25,000

REVENUE FROM FEDERAL SOURCES

\$1,859,878

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

41,430,775

REVISED SUBMISSION

ct 1 Index (current): 3.8%
alculation Method: Rate

pprox. Tax Revenue from RE Taxes: \$10,819,630
mount of Tax Relief for Homestead Exclusions \$705,692
otal Approx. Tax Revenue: \$11,525,322
pprox. Tax Levy for Tax Rate Calculation: \$12,862,580
Schuykill

Total

2019-20 Data

a. Assessed Value \$296,438,220 \$296,438,220
b. Real Estate Mills 41.9383

I. 2020-21 Data

c. 2018 STEB Market Value \$685,928,943 \$685,928,943
d. Assessed Value \$295,474,815 \$295,474,815
e. Assessed Value of New Constr/ Renov \$0 \$0

2019-20 Calculations

f. 2019-20 Tax Levy \$12,432,115 \$12,432,115
(a * b)

2020-21 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%
h. Rebalanced 2019-20 Tax Levy \$12,432,115 \$12,432,115
(f Total * g)

i. Base Mills Subject to Index 41.9383
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 89.00000% 89.00000%
k. Tax Levy Needed \$12,862,580 \$12,862,580
(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate 43.5319

III. (k / d * 1000)

m. Tax Levy Generated by Mills \$12,862,580 \$12,862,580
(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$12,156,888
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$10,819,630
(n * Est. Pct. Collection)

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REVISED SUBMISSION

ct 1 Index (current): 3.8%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:

\$10,819,630

mount of Tax Relief for Homestead Exclusions

\$705,692

otal Approx. Tax Revenue:

\$11,525,322

pprox. Tax Levy for Tax Rate Calculation:

\$12,862,580

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index

43.5319

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$12,862,580

(p / 1000 * d)

\$12,862,580

IV. s. Millage Rate within Index?

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

\$0

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$3,543.00

Number of Homestead/Farmstead Properties

4578

Median Assessed Value of Homestead Properties

\$23,480

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Act 1 Index (current): 3.8%

Calculation Method:

Rate

REVISED SUBMISSION

Approx. Tax Revenue from RE Taxes:

\$10,819,630

Amount of Tax Relief for Homestead Exclusions

\$705,692

Total Approx. Tax Revenue:

\$11,525,322

Approx. Tax Levy for Tax Rate Calculation:

\$12,862,580

Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$705,692

Lowering RE Tax Rate

\$0

\$705,692

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$705,692

REVISED SUBMISSION

CODE

1111 Current Real Estate Taxes

2011 Current Real Estate Taxes			Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
chuykill	295,474,815	43.5319	12,862,580			89.00000%	
Totals:	295,474,815		12,862,580	-	705,692	=	12,156,888
					X		89.00000%
						=	10,819,630

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			39,000
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	57,000	39,000
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	42,500	42,500
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			99,500	81,500
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,462,000	1,462,000
6152 Current Act 511 Occupation Taxes	339.4493	12.4268	535,000	535,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.000%	4.5000	855,000	855,000
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			3,012,000	3,012,000
Total Act 511, Current Taxes			3,093,500	3,093,500

Act 511 Tax Limit -->	685,928,943 X	12	8,231,147
Market Value		Mills	(511 Limit)

REVISED SUBMISSION

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	Current Real Estate Taxes									
	Schuylkill									
6120	Current Per Capita Taxes, Section 679	41.9383	43.5319	3.80%	Yes	3.8%				
	Current Act 511 Taxes - Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6144	Current Act 511 Trailer Taxes					3.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.8%				
	Current Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6152	Current Act 511 Occupation Taxes	327.0225	339.4493	3.80%	No	3.8%	10.7917	12.4268	15.16%	No
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6154	Current Act 511 Amusement Taxes					3.8%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.8%	4.5000	4.5000	0.01%	Yes
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.8%				
6157	Current Act 511 Mercantile Taxes					3.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.8%				

REVISED SUBMISSION

Description		Amount
000 Instruction		
1100 Regular Programs - Elementary / Secondary		16,954,835
1200 Special Programs - Elementary / Secondary		7,233,227
1300 Vocational Education		1,073,470
1400 Other Instructional Programs - Elementary / Secondary		522,982
Total Instruction		\$25,784,514
000 Support Services		
2100 Support Services - Students		1,121,021
2200 Support Services - Instructional Staff		929,361
2300 Support Services - Administration		2,178,815
2400 Support Services - Pupil Health		469,926
2500 Support Services - Business		791,978
2600 Operation and Maintenance of Plant Services		3,472,348
2700 Student Transportation Services		1,383,246
2800 Support Services - Central		727,279
Total Support Services		\$11,073,974
000 Operation of Non-Instructional Services		
3200 Student Activities		848,109
3300 Community Services		73,700
Total Operation of Non-Instructional Services		\$921,809
000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		1,407,012
5200 Interfund Transfers - Out		50,000
5900 Budgetary Reserve		904,261
Total Other Expenditures and Financing Uses		\$2,361,273
Total Estimated Expenditures and Other Financing Uses		\$40,141,570

REVISED SUBMISSION

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,197,320
200 Personnel Services - Employee Benefits	6,092,017
300 Purchased Professional and Technical Services	414,225
400 Purchased Property Services	31,359
500 Other Purchased Services	3,005,425
600 Supplies	202,383
700 Property	7,666
800 Other Objects	4,440
Total Regular Programs - Elementary / Secondary	\$16,954,835
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,103,432
200 Personnel Services - Employee Benefits	2,375,004
300 Purchased Professional and Technical Services	1,287,529
500 Other Purchased Services	419,700
600 Supplies	47,562
Total Special Programs - Elementary / Secondary	\$7,233,227
1300 Vocational Education	
100 Personnel Services - Salaries	182,944
200 Personnel Services - Employee Benefits	146,287
500 Other Purchased Services	734,457
600 Supplies	9,782
Total Vocational Education	\$1,073,470
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	107,847
200 Personnel Services - Employee Benefits	118,835
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	300
500 Other Purchased Services	176,000
Total Other Instructional Programs - Elementary / Secondary	\$522,982
Total Instruction	\$25,784,514
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	576,710
200 Personnel Services - Employee Benefits	465,406
300 Purchased Professional and Technical Services	55,020
400 Purchased Property Services	7,735
500 Other Purchased Services	4,150
600 Supplies	10,650
800 Other Objects	1,350
Total Support Services - Students	\$1,121,021
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	278,612

020-2021 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Delta

REVISED SUBMISSION

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Description

Amount

200 Personnel Services - Employee Benefits 424,350
300 Purchased Professional and Technical Services 85,150
400 Purchased Property Services 1,797
500 Other Purchased Services 3,550
600 Supplies 34,481
800 Other Objects 1,420

Total Support Services - Instructional Staff \$929,361

2300 Support Services - Administration

100 Personnel Services - Salaries 931,593
200 Personnel Services - Employee Benefits 766,652
300 Purchased Professional and Technical Services 362,500
400 Purchased Property Services 51,508
500 Other Purchased Services 19,600
600 Supplies 26,825
800 Other Objects 20,137

Total Support Services - Administration \$2,178,815

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 237,561
200 Personnel Services - Employee Benefits 207,632
300 Purchased Professional and Technical Services 14,800
400 Purchased Property Services 5,150
500 Other Purchased Services 300
600 Supplies 4,483

Total Support Services - Pupil Health \$469,926

2500 Support Services - Business

100 Personnel Services - Salaries 363,304
200 Personnel Services - Employee Benefits 312,214
300 Purchased Professional and Technical Services 38,640
400 Purchased Property Services 38,400
500 Other Purchased Services 20,670
600 Supplies 17,650
800 Other Objects 1,100

Total Support Services - Business \$791,978

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries 830,172
200 Personnel Services - Employee Benefits 901,073
300 Purchased Professional and Technical Services 82,400
400 Purchased Property Services 658,800
500 Other Purchased Services 199,140
600 Supplies 736,263
700 Property 60,000
800 Other Objects 4,500

Total Operation and Maintenance of Plant Services \$3,472,348

2700 Student Transportation Services

100 Personnel Services - Salaries 621,384

REVISED SUBMISSION

Description

Amount

200 Personnel Services - Employee Benefits 359,862
 300 Purchased Professional and Technical Services 4,250
 400 Purchased Property Services 299,250
 500 Other Purchased Services 3,750
 600 Supplies 94,750

Total Student Transportation Services \$1,383,246

2800 Support Services - Central

100 Personnel Services - Salaries 232,151
 200 Personnel Services - Employee Benefits 165,118
 300 Purchased Professional and Technical Services 31,200
 400 Purchased Property Services 52,748
 500 Other Purchased Services 43,891
 600 Supplies 125,055
 700 Property 76,916
 800 Other Objects 200

Total Support Services - Central \$727,279

Total Support Services \$11,073,974

3000 Operation of Non-Instructional Services

3200 Student Activities

100 Personnel Services - Salaries 547,000
 200 Personnel Services - Employee Benefits 250,159
 300 Purchased Professional and Technical Services 10,000
 400 Purchased Property Services 9,600
 500 Other Purchased Services 6,500
 600 Supplies 21,000
 800 Other Objects 3,850

Total Student Activities \$848,109

3300 Community Services

100 Personnel Services - Salaries 51,400
 200 Personnel Services - Employee Benefits 20,300
 500 Other Purchased Services 750
 600 Supplies 1,250

Total Community Services \$73,700

Total Operation of Non-Instructional Services \$921,809

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects 150,662
 900 Other Uses of Funds 1,256,350

Total Debt Service / Other Expenditures and Financing Uses \$1,407,012

5200 Interfund Transfers - Out

900 Other Uses of Funds 50,000

Total Interfund Transfers - Out \$50,000

5900 Budgetary Reserve

REVISED SUBMISSION

Description		Page - 4 of 4
800 Other Objects		Amount
Total Budgetary Reserve		904,261
Total Other Expenditures and Financing Uses		\$904,261
TOTAL EXPENDITURES		\$2,361,273
		\$40,141,570

Cash and Short-Term Investments

REVISED SUBMISSION

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	800,000	850,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	625,000	635,000
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	525,000	525,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,950,000	\$2,010,000

Long-Term Investments

	<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 Long-Term Investments

REVISED SUBMISSION

06/30/2020 Estimate

06/30/2021 Projection

TOTAL CASH AND INVESTMENTS

\$1,950,000

\$2,010,000

REVISED SUBMISSION

Long-Term Indebtedness

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	990,000	990,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund

\$8,022,223

\$6,860,929

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

- 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

REVISED SUBMISSION

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

06/30/2020 Estimate

06/30/2021 Projection

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

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		
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		\$8,022,223	\$6,860,929

Short-Term Payables

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	\$8,022,223	\$6,860,929
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REVISED SUBMISSION

Description		Nonspecial Education	Special Education
1000 Instruction			
1100 Regular Programs - Elementary / Secondary			
1200 Special Programs - Elementary / Secondary			
1300 Vocational Education			
1400 Other Instructional Programs - Elementary / Secondary		62,894	62,894
1500 Nonpublic School Programs			
1600 Adult Education Programs			
1700 Higher Education Programs for Secondary Students			
1800 Pre-Kindergarten			
Total Instruction		\$62,894	\$62,894
2000 Support Services			
2100 Support Services - Students			
2200 Support Services - Instructional Staff		6,277	6,277
2300 Support Services - Administration			
2400 Support Services - Pupil Health			
2500 Support Services - Business			
2600 Operation and Maintenance of Plant Services			
2700 Student Transportation Services			
2800 Support Services - Central			
2900 Other Support Services			
Total Support Services		\$6,277	\$6,277
3000 Operation of Non-Instructional Services			
3200 Student Activities			
3300 Community Services			
3400 Scholarships and Awards			
Total Operation of Non-Instructional Services			
4000 Facilities Acquisition, Construction and Improvement Services			
4000 Facilities Acquisition, Construction and Improvement Services			
Total Facilities Acquisition, Construction and Improvement Services			
5000 Other Expenditures and Financing Uses			
5100 Debt Service / Other Expenditures and Financing Uses			
5200 Interfund Transfers - Out			
5300 Transfers Out to Component Units/Primary Governments			
5500 Special and Extraordinary Items			
5900 Budgetary Reserve			
Total Other Expenditures and Financing Uses			
Total Estimated Expenditures and Other Financing Uses		\$69,171	\$69,171

REVISED SUBMISSION

Description Nonspecial Education Special Education

1000 Instruction

1100 Regular Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Special Programs - Elementary / Secondary

1300 Vocational Education

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	33,639	33,639
200 Personnel Services - Employee Benefits	28,530	28,530
300 Purchased Professional and Technical Services		
400 Purchased Property Services	250	250
500 Other Purchased Services	125	125
600 Supplies	250	250
700 Property	100	100
800 Other Objects		

Total Other Instructional Programs - Elementary / Secondary	\$62,894	\$62,894
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1500 Nonpublic School Programs

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services

REVISED SUBMISSION

Description

Nonspecial Education

Special Education

- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Nonpublic School Programs

1600 Adult Education Programs

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Adult Education Programs

1700 Higher Education Programs for Secondary Students

- 500 Other Purchased Services
- 600 Supplies

Total Higher Education Programs for Secondary Students

1800 Pre-Kindergarten

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Pre-Kindergarten

Total Instruction

\$62,894

\$62,894

2000 Support Services

2100 Support Services - Students

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

3,443

3,443

2,834

2,834

Total Support Services - Students

\$6,277

\$6,277

2200 Support Services - Instructional Staff

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits

REVISED SUBMISSION

Page - 3 of 4

Description

300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Nonspecial Education**Special Education****Total Support Services - Instructional Staff****2300 Support Services - Administration**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Administration**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Pupil Health**2500 Support Services - Business**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Business**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

REVISED SUBMISSION

Description

Nonspecial Education

Special Education

Total Operation and Maintenance of Plant Services

2700 Student Transportation Services

100 Personnel Services - Salaries
 200 Personnel Services - Employee Benefits
 300 Purchased Professional and Technical Services
 400 Purchased Property Services
 500 Other Purchased Services
 600 Supplies
 700 Property
 800 Other Objects

Total Student Transportation Services

2800 Support Services - Central

100 Personnel Services - Salaries
 200 Personnel Services - Employee Benefits
 300 Purchased Professional and Technical Services
 400 Purchased Property Services
 500 Other Purchased Services
 600 Supplies
 700 Property
 800 Other Objects

Total Support Services - Central

2900 Other Support Services

100 Personnel Services - Salaries
 200 Personnel Services - Employee Benefits
 300 Purchased Professional and Technical Services
 400 Purchased Property Services
 500 Other Purchased Services
 600 Supplies
 700 Property
 800 Other Objects

Total Other Support Services

Total Support Services

TOTAL EXPENDITURES

\$6,277	\$6,277
\$69,171	\$69,171

REVISED SUBMISSION

000 Revenue from State Sources

Nonspecial Education

Special Education

Total Revenue from State Sources

\$7,650

\$7,650

TOTAL REVENUES

\$7,650

\$7,650

		REVISED SUBMISSION	
000 Revenue from State Sources		Nonspecial Education	Special Education
7810	State Share of Social Security and Medicare Taxes	1,252	1,252
7820	State Share of Retirement Contributions	6,398	6,398
Total Revenue from State Sources		\$7,650	\$7,650
TOTAL REVENUES		\$7,650	\$7,650

REVISED SUBMISSION

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	106,423
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$106,423
5900 Budgetary Reserve	904,261
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,010,684