

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2020



 President of the Board - Original Signature Required

6/10/2020

 Date



 Secretary of the Board - Original Signature Required

6/10/2020

 Date



 Chief School Administrator - Original Signature Required

6/10/2020

 Date

MICHELLE R SMITHMYER

Contact Person

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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 : Claysburg-Kimmel SD	COUNTY : Blair	AUN : 108071504
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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	\$13502377
Ending Unassigned Fund Balance	\$1273901
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.4%

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 6/10/2020
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DUE DATE: AUGUST 15, 2020

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

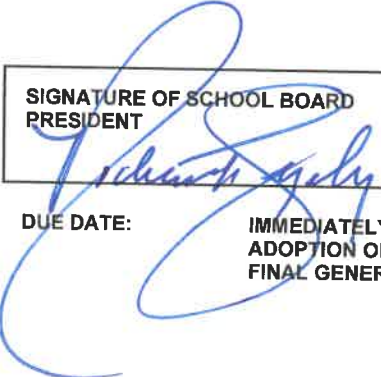
24 PS 6-687(a)(1)

(03/2006)

School District Name : Claysburg-Kimmel SD	County : Blair	AUN Number : 108071504
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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 6/10/2020
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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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$112,610.00 Function 2200, Object 200: \$130,877.00</p>	Tuition reimbursement is now reported in the function. We budgeted \$60,000 for tuition reimbursement for our employees.
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 budgeted at \$100,000 for unanticipated expenditures
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 unassigned fund balance + budgetary reserve = \$1,373,902. 10% of total budgeted expenditures - within recommended limits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	\$300,000 Assigned for Future Building expenses. \$140,000 Assigned for future Health Insurance expenses. \$1,751,000 Assigned for Future PSERS expenses

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,190,110
0850 Unassigned Fund Balance	1,261,156
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,451,266</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,507,679
7000 Revenue from State Sources	8,522,166
8000 Revenue from Federal Sources	486,167
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$12,516,012</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$16,967,278</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,501,835
6113 Public Utility Realty Taxes	2,889
6114 Payments in Lieu of Current Taxes - State / Local	1,655
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	36,100
6150 Current Act 511 Taxes - Proportional Assessments	518,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,000
6500 Earnings on Investments	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	12,300
REVENUE FROM LOCAL SOURCES	\$3,507,679
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,545,666
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	617,499
7311 Pupil Transportation Subsidy	425,020
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	228,094
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,459
7340 State Property Tax Reduction Allocation	340,866
7360 Safe Schools	125,000
7505 Ready to Learn Block Grant	173,060
7810 State Share of Social Security and Medicare Taxes	189,390
7820 State Share of Retirement Contributions	852,112
REVENUE FROM STATE SOURCES	\$8,522,166
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	315,210
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,050
8517 NCLB, Title IV - 21st Century Schools	26,511
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	111,396
REVENUE FROM FEDERAL SOURCES	\$486,167
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,516,012

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,502,234

Amount of Tax Relief for Homestead Exclusions

\$340,866

Total Approx. Tax Revenue:

\$2,843,100

Approx. Tax Levy for Tax Rate Calculation:

\$2,843,100

Bedford

Blair

Total

2019-20 Data

a. Assessed Value

\$80,827,220

\$252,700,000

\$333,527,220

b. Real Estate Mills

10.9200

7.9600

I. 2020-21 Data

c. 2018 STEB Market Value

\$70,985,659

\$179,700,548

\$250,686,207

d. Assessed Value

\$80,827,220

\$255,346,150

\$336,173,370

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$882,633

\$2,011,492

\$2,894,125

(a * b)

2020-21 Calculations

II. g. Percent of Total Market Value

28.31654%

71.68346%

100.00000%

h. Rebalanced 2019-20 Tax Levy

\$819,516

\$2,074,609

\$2,894,125

(f Total * g)

i. Base Mills Subject to Index

10.9200

8.2097

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

100.00000%

100.00000%

100.00000%

k. Tax Levy Needed

\$805,068

\$2,038,032

\$2,843,100

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

9.9600

7.9800

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$805,039

\$2,037,662

\$2,842,701

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,501,835

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,501,835

(n * Est. Pct. Collection)

AUN: 108071504 Claysburg-Kimmel SD

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

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Page - 2 of 3

Act 1 Index (current): 3.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$2,502,234

\$340,866

\$2,843,100

\$2,843,100

Bedford

Blair

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	11.3349	8.5216	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$916,168	\$2,175,958	\$3,092,126
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$24,286.14	\$30,011.17	
Number of Homestead/Farmstead Properties	511	927	1438
Median Assessed Value of Homestead Properties			\$100,000

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,502,234

Amount of Tax Relief for Homestead Exclusions

\$340,866

Total Approx. Tax Revenue:

\$2,843,100

Approx. Tax Levy for Tax Rate Calculation:

\$2,843,100

Bedford

Blair

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$340,866

Lowering RE Tax Rate

\$0

\$340,866

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$340,866

CODE

6111 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				
Bedford	80,827,220	9.9600	805,039			100.00000%	
Blair	255,346,150	7.9800	2,037,662			100.00000%	
Totals:	336,173,370		2,842,701	- 340,866 =	2,501,835 X	100.00000%	= 2,501,835

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			12,900
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	\$10.00	\$0.00	19,100	19,100
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	17,000	17,000
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			36,100	36,100
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	483,500	483,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	35,000	35,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			518,500	518,500
Total Act 511, Current Taxes				554,600
Act 511 Tax Limit -->		250,686,207 X	12	3,008,234
		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>									
	Bedford	10.9200	9.9600	-8.78%	Yes	3.8%				
	Blair	8.2097	7.9800	-2.78%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,212,304
1200 Special Programs - Elementary / Secondary	1,472,027
1300 Vocational Education	549,992
1400 Other Instructional Programs - Elementary / Secondary	20,000
Total Instruction	\$7,254,323
2000 Support Services	
2100 Support Services - Students	488,080
2200 Support Services - Instructional Staff	492,352
2300 Support Services - Administration	978,935
2400 Support Services - Pupil Health	241,527
2500 Support Services - Business	200,486
2600 Operation and Maintenance of Plant Services	1,306,288
2700 Student Transportation Services	619,094
2800 Support Services - Central	395,523
2900 Other Support Services	2,200
Total Support Services	\$4,724,485
3000 Operation of Non-Instructional Services	
3300 Community Services	24,200
Total Operation of Non-Instructional Services	\$24,200
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	101,500
5200 Interfund Transfers - Out	1,297,869
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,499,369
Total Estimated Expenditures and Other Financing Uses	\$13,502,377

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,837,767
200 Personnel Services - Employee Benefits	2,010,069
400 Purchased Property Services	117,150
500 Other Purchased Services	121,800
600 Supplies	118,248
700 Property	7,270
Total Regular Programs - Elementary / Secondary	\$5,212,304
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	587,559
200 Personnel Services - Employee Benefits	422,468
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	42,000
500 Other Purchased Services	368,000
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$1,472,027
1300 Vocational Education	
100 Personnel Services - Salaries	136,846
200 Personnel Services - Employee Benefits	75,103
500 Other Purchased Services	327,543
600 Supplies	10,500
Total Vocational Education	\$549,992
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,908
200 Personnel Services - Employee Benefits	592
400 Purchased Property Services	500
500 Other Purchased Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$20,000
Total Instruction	\$7,254,323
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	272,146
200 Personnel Services - Employee Benefits	208,803
400 Purchased Property Services	1,948
500 Other Purchased Services	1,375
600 Supplies	3,808
Total Support Services - Students	\$488,080
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	112,610
200 Personnel Services - Employee Benefits	130,877
300 Purchased Professional and Technical Services	51,425
400 Purchased Property Services	99,846
500 Other Purchased Services	2,500

2020-2021 Final General Fund Budget

LEA : 108071504 Claysburg-Kimmel SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	95,094
Total Support Services - Instructional Staff	\$492,352
2300 Support Services - Administration	
100 Personnel Services - Salaries	399,695
200 Personnel Services - Employee Benefits	307,915
300 Purchased Professional and Technical Services	172,274
500 Other Purchased Services	59,751
600 Supplies	39,300
Total Support Services - Administration	\$978,935
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	100,640
200 Personnel Services - Employee Benefits	86,114
300 Purchased Professional and Technical Services	46,773
500 Other Purchased Services	1,000
600 Supplies	7,000
Total Support Services - Pupil Health	\$241,527
2500 Support Services - Business	
100 Personnel Services - Salaries	114,979
200 Personnel Services - Employee Benefits	80,707
500 Other Purchased Services	4,800
Total Support Services - Business	\$200,486
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	345,445
200 Personnel Services - Employee Benefits	278,416
400 Purchased Property Services	161,803
500 Other Purchased Services	80,524
600 Supplies	440,100
Total Operation and Maintenance of Plant Services	\$1,306,288
2700 Student Transportation Services	
500 Other Purchased Services	619,094
Total Student Transportation Services	\$619,094
2800 Support Services - Central	
100 Personnel Services - Salaries	135,837
200 Personnel Services - Employee Benefits	96,583
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	57,128
500 Other Purchased Services	5,000
600 Supplies	94,975
Total Support Services - Central	\$395,523
2900 Other Support Services	
500 Other Purchased Services	2,200
Total Other Support Services	\$2,200
Total Support Services	\$4,724,485

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3300 Community Services	
300 Purchased Professional and Technical Services	22,300
800 Other Objects	1,900
Total Community Services	\$24,200
Total Operation of Non-Instructional Services	\$24,200
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,500
900 Other Uses of Funds	100,000
Total Debt Service / Other Expenditures and Financing Uses	\$101,500
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,297,869
Total Interfund Transfers - Out	\$1,297,869
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,499,369
TOTAL EXPENDITURES	\$13,502,377

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	30,000	30,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500	500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,530,500	\$1,530,500

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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$1,530,500

\$1,530,500

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	10,910,000	10,155,000
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	\$10,910,000	\$10,155,000
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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

Total Permanent Fund

Total Long-Term Indebtedness

\$10,910,000

\$10,155,000

Short-Term Payables

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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$10,910,000	\$10,155,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	2,000	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$2,000	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
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		
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	\$2,000	

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
- 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

2,000

Total Other Instructional Programs - Elementary / Secondary

\$2,000

1500 Nonpublic School Programs

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

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
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		\$2,000
TOTAL EXPENDITURES		\$2,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,191,000
0850 Unassigned Fund Balance	1,273,901
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,464,901
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,564,901

