

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2020

Dennis R Wolfe

President of the Board - Original Signature Required

June 30, 2020

Date

Ray D. Auger

Secretary of the Board - Original Signature Required

6-29-2020

Date

Charles

Chief School Administrator - Original Signature Required

6/30/20

Date

Jeffrey H Hummel

Contact Person

(570)372-2210

Extn :2209

Telephone

Extension

jhhummel@seal-pa.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Selinsgrove Area SD	COUNTY : Snyder	AUN : 116557103
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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	\$444,769,945
Ending Unassigned Fund Balance	\$286,160,000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 6/30/20
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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 : Sellsgrove Area SD	County : Snyder	AUN Number : 116557103
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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>May 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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$23,587.00 Function 2800, Object 200: \$826,562.00	Retiree healthcare expenses are included in account 2800-200
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 account is used as a contingency for any unforeseen expenses or to offset a reduction in revenue during the fiscal year.
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 is used to offset future expenses and emergency fiscal needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is used as a reserve for offsetting future expense increases: Retiree healthcare 1,360,636; Real estate tax appeals 200,000; PSERS (employer share of retirement) expense 2,337,718; educational resources 306,389.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Carryover balances for special education legal decision education fund and fifth grade outdoor education program carryover.

<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	38,811
0820 Restricted Fund Balance	381,735
0830 Committed Fund Balance	5,704,743
0840 Assigned Fund Balance	79,070
0850 Unassigned Fund Balance	2,878,238
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,662,051</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,390,648
7000 Revenue from State Sources	16,565,945
8000 Revenue from Federal Sources	1,003,714
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,960,307</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,622,358</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,703,529
6112 Interim Real Estate Taxes	55,028
6113 Public Utility Realty Taxes	24,424
6114 Payments in Lieu of Current Taxes - State / Local	156,415
6120 Current Per Capita Taxes, Section 679	59,795
6140 Current Act 511 Taxes - Flat Rate Assessments	59,795
6150 Current Act 511 Taxes - Proportional Assessments	7,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	560,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	156,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,662
6910 Rentals	90,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	68,000
6990 Refunds and Other Miscellaneous Revenue	31,500
REVENUE FROM LOCAL SOURCES	\$25,390,648
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,015,663
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	34,500
7271 Special Education funds for School-Aged Pupils	1,543,919
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	590,929
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	666,055
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	418,661
7509 Supplemental Equipment Grants	5,000
7810 State Share of Social Security and Medicare Taxes	746,934
7820 State Share of Retirement Contributions	3,504,284
REVENUE FROM STATE SOURCES	\$16,565,945
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	711,074

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,640
8517 NCLB, Title IV - 21st Century Schools	41,000
8521 Vocational Education - Operating Expenditures	26,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,003,714
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,960,307

Act 1 Index (current): 3.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$16,703,529	
Amount of Tax Relief for Homestead Exclusions	<u>\$666,055</u>	
Total Approx. Tax Revenue:	\$17,369,584	
Approx. Tax Levy for Tax Rate Calculation:	\$18,220,999	
	Snyder	Total

2019-20 Data		
a. Assessed Value	\$263,307,090	\$263,307,090
b. Real Estate Mills	69.0000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,446,847,529	\$1,446,847,529
d. Assessed Value	\$264,072,450	\$264,072,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$18,168,189	\$18,168,189
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$18,168,189	\$18,168,189
(f Total * g)		
i. Base Mills Subject to Index	69.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.15000%	95.15000%
k. Tax Levy Needed	\$18,220,999	\$18,220,999
(Approx. Tax Levy * g)		
l. 2020-21 Real Estate Tax Rate	69.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,220,999	\$18,220,999
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,554,944
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,703,529
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,703,529

Amount of Tax Relief for Homestead Exclusions \$666,055

Total Approx. Tax Revenue: \$17,369,584

Approx. Tax Levy for Tax Rate Calculation: \$18,220,999

Snyder

Total

Index Maximums

p.	Maximum Mills Based On Index ($l * (1 + \text{Index})$)	71.2770	
q.	Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r.	Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$18,822,292	\$18,822,292
IV.	s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
t.	Tax Levy In Excess of Index (if $m > r$), $(m - r)$)	\$0	\$0
u.	Tax Revenue In Excess of Index ($l * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V.	Assessed Value Exclusion per Homestead	\$1,955.22	
	Number of Homestead/Farmstead Properties	4937	4937
	Median Assessed Value of Homestead Properties		\$24,975

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,703,529
 Amount of Tax Relief for Homestead Exclusions \$666,055
 Total Approx. Tax Revenue: \$17,369,584
 Approx. Tax Levy for Tax Rate Calculation: \$18,220,999

Snyder

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$666,055	Lowering RE Tax Rate	\$0	\$666,055
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$666,055

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Snyder	264,072,450	69.0000	18,220,999			95.15000%	
Totals:	264,072,450		18,220,999	666,055	17,554,944	95.15000%	16,703,529

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			59,795
6140 <u>Current Act 511 Taxes— Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	69,620	59,795
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			69,620	59,795
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.600%	0.000%	6,800,000	6,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	200,000	200,000
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			7,000,000	7,000,000
Total Act 511, Current Taxes				7,059,795
Act 511 Tax Limit -->		1,446,847,529	12	17,362,170
		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> Snyder	69.0000	69.0000	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	1.600%	1.600%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,404,641
1200 Special Programs - Elementary / Secondary	4,755,152
1300 Vocational Education	2,650,153
1400 Other Instructional Programs - Elementary / Secondary	360,455
1500 Nonpublic School Programs	8,192
Total Instruction	\$26,178,593
2000 Support Services	
2100 Support Services - Students	2,377,768
2200 Support Services - Instructional Staff	2,053,201
2300 Support Services - Administration	2,372,919
2400 Support Services - Pupil Health	478,298
2500 Support Services - Business	478,783
2600 Operation and Maintenance of Plant Services	3,226,446
2700 Student Transportation Services	1,901,970
2800 Support Services - Central	880,149
Total Support Services	\$13,769,534
3000 Operation of Non-Instructional Services	
3200 Student Activities	932,708
3300 Community Services	41,110
Total Operation of Non-Instructional Services	\$973,818
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	125,000
5200 Interfund Transfers - Out	3,200,000
5900 Budgetary Reserve	230,000
Total Other Expenditures and Financing Uses	\$3,555,000
Total Estimated Expenditures and Other Financing Uses	\$44,476,945

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,678,562
200 Personnel Services - Employee Benefits	6,780,192
300 Purchased Professional and Technical Services	22,196
400 Purchased Property Services	11,185
500 Other Purchased Services	684,199
600 Supplies	198,242
700 Property	29,380
800 Other Objects	685
Total Regular Programs - Elementary / Secondary	\$18,404,641
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,222,880
200 Personnel Services - Employee Benefits	1,360,912
300 Purchased Professional and Technical Services	569,925
400 Purchased Property Services	9,560
500 Other Purchased Services	573,150
600 Supplies	17,425
700 Property	1,000
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$4,755,152
1300 Vocational Education	
100 Personnel Services - Salaries	796,061
200 Personnel Services - Employee Benefits	497,706
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	750
500 Other Purchased Services	1,270,486
600 Supplies	59,100
700 Property	14,750
800 Other Objects	9,300
Total Vocational Education	\$2,850,153
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	132,114
200 Personnel Services - Employee Benefits	56,341
500 Other Purchased Services	172,000
Total Other Instructional Programs - Elementary / Secondary	\$360,455
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	8,092
400 Purchased Property Services	100
Total Nonpublic School Programs	\$8,192
Total Instruction	\$26,178,593
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,346,590

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	931,862
300 Purchased Professional and Technical Services	72,653
400 Purchased Property Services	4,900
500 Other Purchased Services	20,313
600 Supplies	1,450
Total Support Services - Students	\$2,377,768
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	794,755
200 Personnel Services - Employee Benefits	647,377
300 Purchased Professional and Technical Services	13,225
400 Purchased Property Services	10,118
500 Other Purchased Services	42,010
600 Supplies	284,261
700 Property	255,845
800 Other Objects	5,610
Total Support Services - Instructional Staff	\$2,053,201
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,176,522
200 Personnel Services - Employee Benefits	817,350
300 Purchased Professional and Technical Services	275,183
400 Purchased Property Services	1,125
500 Other Purchased Services	64,766
600 Supplies	14,200
700 Property	1,800
800 Other Objects	21,973
Total Support Services - Administration	\$2,372,919
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	277,242
200 Personnel Services - Employee Benefits	191,266
300 Purchased Professional and Technical Services	1,845
400 Purchased Property Services	200
600 Supplies	7,080
800 Other Objects	665
Total Support Services - Pupil Health	\$478,298
2500 Support Services - Business	
100 Personnel Services - Salaries	257,562
200 Personnel Services - Employee Benefits	176,221
300 Purchased Professional and Technical Services	30,047
500 Other Purchased Services	1,000
600 Supplies	3,100
700 Property	3,000
800 Other Objects	7,853
Total Support Services - Business	\$478,783
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,224,252

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	990,663
300 Purchased Professional and Technical Services	16,400
400 Purchased Property Services	346,624
500 Other Purchased Services	139,407
600 Supplies	493,000
700 Property	15,000
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$3,226,446
2700 Student Transportation Services	
100 Personnel Services - Salaries	52,000
200 Personnel Services - Employee Benefits	49,970
300 Purchased Professional and Technical Services	4,900
500 Other Purchased Services	1,790,800
600 Supplies	4,000
800 Other Objects	300
Total Student Transportation Services	\$1,901,970
2800 Support Services - Central	
100 Personnel Services - Salaries	23,587
200 Personnel Services - Employee Benefits	826,562
500 Other Purchased Services	30,000
Total Support Services - Central	\$880,149
Total Support Services	\$13,769,534
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	450,689
200 Personnel Services - Employee Benefits	177,841
300 Purchased Professional and Technical Services	76,028
400 Purchased Property Services	10,700
500 Other Purchased Services	95,500
600 Supplies	51,950
700 Property	22,000
800 Other Objects	48,000
Total Student Activities	\$932,708
3300 Community Services	
100 Personnel Services - Salaries	24,558
200 Personnel Services - Employee Benefits	10,462
600 Supplies	6,090
Total Community Services	\$41,110
Total Operation of Non-Instructional Services	\$973,818
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	125,000
Total Debt Service / Other Expenditures and Financing Uses	\$125,000

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,200,000
Total Interfund Transfers - Out	\$3,200,000
5900 Budgetary Reserve	
800 Other Objects	230,000
Total Budgetary Reserve	\$230,000
Total Other Expenditures and Financing Uses	\$3,555,000
TOTAL EXPENDITURES	\$44,476,945

<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	9,000,000	8,000,000
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	841,000	763,000
Other Capital Projects Fund	963,000	470,000
Debt Service Fund	1,254,000	752,000
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	19,000	19,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	140,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,627,000	\$10,544,000

<u>Long-Term Investments</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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$12,627,000

\$10,544,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	32,355,000	29,580,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	850,000	855,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,300,000	19,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$52,505,000	\$49,835,000
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		

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

6,000

6,500

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	\$6,000	\$6,500
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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		
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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		
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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		
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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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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

\$52,511,000

\$49,841,500

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	3,700,000	3,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$3,705,000	\$3,705,000
TOTAL INDEBTEDNESS	\$56,216,000	\$53,546,500

<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	24,500	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$24,500	
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	\$24,500	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
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 <u>Special Programs - Elementary / Secondary</u>		
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 <u>Vocational Education</u>		
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 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	24,500	
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$24,500	
1500 <u>Nonpublic School Programs</u>		
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 <u>Adult Education Programs</u>		
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 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
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	\$24,500	
TOTAL EXPENDITURES	\$24,500	

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$18,495	\$0
TOTAL REVENUES	\$18,495	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	18,495	0
Total Revenue from Local Sources	\$18,495	\$0
TOTAL REVENUES	\$18,495	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	38,811
0820 Restricted Fund Balance	381,735
0830 Committed Fund Balance	4,204,743
0840 Assigned Fund Balance	79,070
0850 Unassigned Fund Balance	2,861,600
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,145,413
5900 Budgetary Reserve	230,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,795,959