

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/18/20



President of the Board - Original Signature Required6/18/20

Date

Secretary of the Board - Original Signature Required6/18/20

Date

Chief School Administrator - Original Signature Required6/18/20

Date

Michael Sokoloski

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
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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.

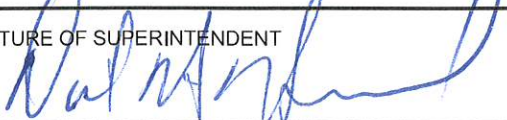
Total Budgeted Expenditures	\$45194485
Ending Unassigned Fund Balance	\$2833729
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 6-18-2020
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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 : Blue Mountain SD	County : Schuylkill	AUN Number : 129540803
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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 5-21-2020
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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>
5360	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 3300, Object 100: \$1,000.00 Function 3300, Object 200: \$55,000.00	District prepares the recreation department's payroll. Since their wages are reported on the Districts's quarterly payroll reports, we request a 50% reimbursement for their portion of state social security and retirement, net of subsidies.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used for unexpected expenditures that may arise throughout the 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.	To be used for unexpected expenditures that may arise and to begin the new fiscal year before tax and subsidy revenue is received in the start of the new year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board approved Fund Balance dedicated for future capital improvements, anticipated healthcare and PSERS increases.

<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	3,377,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,504,669
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,881,752</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,264,109
7000 Revenue from State Sources	17,397,534
8000 Revenue from Federal Sources	861,902
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$44,523,545</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,405,297</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,485,159
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,750
6150 Current Act 511 Taxes - Proportional Assessments	4,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,325,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	208,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	482,000
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	30,000
6960 Services Provided Other Local Governmental Units / LEAs	200,000
6990 Refunds and Other Miscellaneous Revenue	15,500
REVENUE FROM LOCAL SOURCES	\$26,264,109
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,291,983
7112 Basic Education Funding-Social Security	688,793
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,659,179
7311 Pupil Transportation Subsidy	1,760,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	767,674
7505 Ready to Learn Block Grant	354,683
7820 State Share of Retirement Contributions	3,107,222
REVENUE FROM STATE SOURCES	\$17,397,534
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	299,145
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,849
8517 NCLB, Title IV - 21st Century Schools	24,422
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	264,486
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$861,902
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,523,545

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	3	
Approx. Tax Revenue from RE Taxes:	\$19,485,162	
Amount of Tax Relief for Homestead Exclusions	<u>\$767,674</u>	
Total Approx. Tax Revenue:	\$20,252,836	
Approx. Tax Levy for Tax Rate Calculation:	\$21,492,050	
	Schuylkill	Total

2019-20 Data		
a. Assessed Value	\$519,552,100	\$519,552,100
b. Real Estate Mills	39.4010	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,297,019,894	\$1,297,019,894
d. Assessed Value	\$520,918,300	\$520,918,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$20,470,872	\$20,470,872
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$20,470,872	\$20,470,872
(f Total * g)		
i. Base Mills Subject to Index	39.4010	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.02050%	94.02050%
k. Tax Levy Needed	\$21,492,050	\$21,492,050
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	41.2580	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,492,047	\$21,492,047
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,724,373
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,485,159
(n * Est. Pct. Collection)		

Act 1 Index (current):	3.3%		
Calculation Method:		Revenue	
Number of Decimals For Tax Rate Calculation:		3	
Approx. Tax Revenue from RE Taxes:		\$19,485,162	
Amount of Tax Relief for Homestead Exclusions		<u>\$767,674</u>	
Total Approx. Tax Revenue:		\$20,252,836	
Approx. Tax Levy for Tax Rate Calculation:		\$21,492,050	
		Schuylkill	Total

Index Maximums			
	p. Maximum Mills Based On Index	40.7012	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.5568	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$21,202,000	\$21,202,000
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	No	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	\$290,047	\$290,047
	(if (m > r), (m - r))		
	u. Tax Revenue In Excess of Index	\$272,704	\$272,704
	(t * Est. Pct. Collection)		

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$3,191.00	
V.	Number of Homestead/Farmstead Properties	5843	5843
	Median Assessed Value of Homestead Properties		\$48,753

Act 1 Index (current): 3.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$19,485,162
Amount of Tax Relief for Homestead Exclusions	<u>\$767,674</u>
Total Approx. Tax Revenue:	\$20,252,836
Approx. Tax Levy for Tax Rate Calculation:	\$21,492,050
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$767,674	Lowering RE Tax Rate	\$0	\$767,674
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$767,674

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>			
Schuylkill	520,918,300	41.2580	21,492,047			94.02050%			
Totals:	520,918,300		21,492,047	-	767,674	=	20,724,373 X	94.02050% =	19,485,159
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	44,000	44,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$10.00	\$0.00	3,750	3,750		
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						47,750	47,750		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,400,000	2,400,000		
6152	Current Act 511 Occupation Taxes			230.0000	0.000	1,560,000	1,560,000		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	365,000	365,000		
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						4,325,000	4,325,000		
Total Act 511, Current Taxes							4,372,750		
Act 511 Tax Limit -->					1,297,019,894 X	12	15,564,239		
					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> Schuylkill <u>Current Act 511 Taxes – Flat Rate Assessments</u>	39.4010	41.2580	4.72%	No	3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,394,574
1200 Special Programs - Elementary / Secondary	7,145,845
1300 Vocational Education	1,570,809
1400 Other Instructional Programs - Elementary / Secondary	18,375
Total Instruction	\$25,129,603
2000 Support Services	
2100 Support Services - Students	1,692,961
2200 Support Services - Instructional Staff	731,252
2300 Support Services - Administration	2,732,175
2400 Support Services - Pupil Health	835,361
2500 Support Services - Business	602,030
2600 Operation and Maintenance of Plant Services	3,838,710
2700 Student Transportation Services	2,626,195
2800 Support Services - Central	1,591,404
Total Support Services	\$14,650,088
3000 Operation of Non-Instructional Services	
3200 Student Activities	927,335
3300 Community Services	326,000
Total Operation of Non-Instructional Services	\$1,253,335
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,111,459
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$4,161,459
Total Estimated Expenditures and Other Financing Uses	\$45,194,485

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,913,286
200 Personnel Services - Employee Benefits	6,470,236
300 Purchased Professional and Technical Services	149,512
400 Purchased Property Services	4,200
500 Other Purchased Services	518,380
600 Supplies	330,870
700 Property	3,200
800 Other Objects	4,890
Total Regular Programs - Elementary / Secondary	\$16,394,574
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,208,978
200 Personnel Services - Employee Benefits	2,381,992
300 Purchased Professional and Technical Services	405,750
500 Other Purchased Services	1,127,750
600 Supplies	20,850
800 Other Objects	525
Total Special Programs - Elementary / Secondary	\$7,145,845
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	322,660
200 Personnel Services - Employee Benefits	277,434
400 Purchased Property Services	4,350
500 Other Purchased Services	937,065
600 Supplies	26,800
800 Other Objects	2,500
Total Vocational Education	\$1,570,809
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,300
200 Personnel Services - Employee Benefits	4,550
400 Purchased Property Services	1,500
500 Other Purchased Services	950
600 Supplies	75
Total Other Instructional Programs - Elementary / Secondary	\$18,375
Total Instruction	\$25,129,603
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	992,155
200 Personnel Services - Employee Benefits	671,706
300 Purchased Professional and Technical Services	9,375
500 Other Purchased Services	2,625
600 Supplies	15,900
800 Other Objects	1,200
Total Support Services - Students	\$1,692,961

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	351,149
200 Personnel Services - Employee Benefits	331,740
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	2,750
500 Other Purchased Services	465
600 Supplies	42,648
Total Support Services - Instructional Staff	\$731,252
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,512,877
200 Personnel Services - Employee Benefits	1,037,038
300 Purchased Professional and Technical Services	49,000
500 Other Purchased Services	48,805
600 Supplies	48,155
800 Other Objects	36,300
Total Support Services - Administration	\$2,732,175
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	431,542
200 Personnel Services - Employee Benefits	313,039
300 Purchased Professional and Technical Services	76,380
400 Purchased Property Services	410
500 Other Purchased Services	175
600 Supplies	13,400
800 Other Objects	415
Total Support Services - Pupil Health	\$835,361
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	311,751
200 Personnel Services - Employee Benefits	214,504
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	16,500
500 Other Purchased Services	2,375
600 Supplies	25,000
800 Other Objects	1,500
Total Support Services - Business	\$602,030
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,170,905
200 Personnel Services - Employee Benefits	1,037,005
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	1,011,000
500 Other Purchased Services	153,250
600 Supplies	337,000
700 Property	78,500
800 Other Objects	50
Total Operation and Maintenance of Plant Services	\$3,838,710
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	41,522
200 Personnel Services - Employee Benefits	39,523
500 Other Purchased Services	2,537,500
600 Supplies	7,650
Total Student Transportation Services	\$2,626,195
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	285,613
200 Personnel Services - Employee Benefits	194,731
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	402,300
500 Other Purchased Services	160,560
600 Supplies	188,200
700 Property	60,000
Total Support Services - Central	\$1,591,404
Total Support Services	\$14,650,088
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	452,925
200 Personnel Services - Employee Benefits	201,760
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	32,500
500 Other Purchased Services	66,950
600 Supplies	99,500
800 Other Objects	3,200
Total Student Activities	\$927,335
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	55,000
300 Purchased Professional and Technical Services	270,000
Total Community Services	\$326,000
Total Operation of Non-Instructional Services	\$1,253,335
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	940,459
900 Other Uses of Funds	3,171,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,111,459
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$4,161,459
TOTAL EXPENDITURES	\$45,194,485

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	8,000,000	6,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,200,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,350,000	1,300,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,700,000	\$8,900,000

Long-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,700,000	\$8,900,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	27,955,000	45,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,225,000	1,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,180,000	\$46,100,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$29,180,000	\$46,100,000	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$29,180,000	\$46,100,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,377,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,833,729
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,210,812
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,260,812