

**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 : Altoona Area SD	County : Blair	AUN Number : 108070502
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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 <i>Sharon L. Bream</i>	DATE <i>6-23-2020</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingencies are budgeted for potential severance payments , high health insurance claims and other unforeseen expenses.
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.	By Board resolution, Fund Balance in excess of 8% is Committed and the remainder is Unassigned.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	By Board resolution, Fund Balance is Committed for PSERS, healthcare costs, and debt service.

<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	500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	28,900,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,900,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,452,590
7000 Revenue from State Sources	68,645,566
8000 Revenue from Federal Sources	7,431,508
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$104,529,664</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$135,429,664</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,277,333
6112 Interim Real Estate Taxes	9,600
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	325,000
6120 Current Per Capita Taxes, Section 679	116,650
6140 Current Act 511 Taxes - Flat Rate Assessments	349,965
6150 Current Act 511 Taxes - Proportional Assessments	6,434,070
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,290,300
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	157,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,883,472
6910 Rentals	245,000
6940 Tuition from Patrons	100,100
6960 Services Provided Other Local Governmental Units / LEAs	60,600
6990 Refunds and Other Miscellaneous Revenue	28,700

REVENUE FROM LOCAL SOURCES \$28,452,590

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	40,300,000
7112 Basic Education Funding-Social Security	2,500,000
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	30,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	5,625,000
7272 Early Intervention	1,394,375
7280 Adult Literacy	65,317
7311 Pupil Transportation Subsidy	1,818,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	91,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,775,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	161,000
7340 State Property Tax Reduction Allocation	1,845,740
7505 Ready to Learn Block Grant	1,437,414
7820 State Share of Retirement Contributions	11,546,220

REVENUE FROM STATE SOURCES \$68,645,566

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,765,244
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Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	422,776
8620 Adult Basic Education	245,986
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	157,683
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,169,209
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,353,911
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,371
8830 Medical Assistance Reimbursements (Access) - Early Intervention	272,328

REVENUE FROM FEDERAL SOURCES **\$7,431,508**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **104,529,664**

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,277,333
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,740</u>
Total Approx. Tax Revenue:	\$19,123,073
Approx. Tax Levy for Tax Rate Calculation:	\$20,032,425

Blair

Total

2019-20 Data		
a. Assessed Value	\$3,282,627,165	\$3,282,627,165
b. Real Estate Mills	6.2053	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,463,786,890	\$2,463,786,890
d. Assessed Value	\$3,228,276,665	\$3,228,276,665
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$20,369,686	\$20,369,686
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$20,369,686	\$20,369,686
(f Total * g)		
i. Base Mills Subject to Index	6.2053	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.99990%	94.99990%
k. Tax Levy Needed	\$20,032,425	\$20,032,425
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	6.2053	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,032,425	\$20,032,425
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,186,685
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,277,333
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$17,277,333	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,845,740</u>	
Total Approx. Tax Revenue:		\$19,123,073	
Approx. Tax Levy for Tax Rate Calculation:		\$20,032,425	
	Blair		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	6.4411		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,793,653		\$20,793,653
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 (t * Est. Pct. Collection)	\$0		\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$22,900.00		
Number of Homestead/Farmstead Properties	13040		13040
Median Assessed Value of Homestead Properties			\$105,500

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,277,333
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,740</u>
Total Approx. Tax Revenue:	\$19,123,073
Approx. Tax Levy for Tax Rate Calculation:	\$20,032,425

Blair	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,845,740	Lowering RE Tax Rate	\$0	\$1,845,740
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,845,740

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Blair	3,228,276,665	6.2053	20,032,425			94.99990%	
Totals:	3,228,276,665		20,032,425	- 1,845,740	= 18,186,685	X 94.99990%	= 17,277,333

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		116,650
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	120,400
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	90,500
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	139,065
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			349,965
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,029,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	283,800
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	17,000
6155 Current Act 511 Business Privilege Taxes	2.0000	0.000	1,420,370
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	1.2500	0.000	683,900
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			6,434,070
Total Act 511, Current Taxes			6,784,035
Act 511 Tax Limit -->		2,463,786,890 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Blair	6.2053	6.2053	0.00%	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	\$5.00	\$5.00	0.00%	Yes	3.8%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	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	0.500%	0.500%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	3.8%			
6155	Current Act 511 Business Privilege Taxes	2.0000	2.0000	0.00%	Yes	3.8%			
6157	Current Act 511 Mercantile Taxes	1.2500	1.2500	0.00%	Yes	3.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,027,765
1200 Special Programs - Elementary / Secondary	17,814,048
1300 Vocational Education	3,143,929
1400 Other Instructional Programs - Elementary / Secondary	744,144
1500 Nonpublic School Programs	64,000
1600 Adult Education Programs	344,566
Total Instruction	\$66,138,452
2000 Support Services	
2100 Support Services - Students	4,594,916
2200 Support Services - Instructional Staff	1,991,480
2300 Support Services - Administration	6,741,478
2400 Support Services - Pupil Health	1,086,750
2500 Support Services - Business	1,451,207
2600 Operation and Maintenance of Plant Services	11,202,155
2700 Student Transportation Services	4,575,530
2800 Support Services - Central	2,280,121
2900 Other Support Services	23,800
Total Support Services	\$33,947,437
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,775,064
3300 Community Services	352,573
Total Operation of Non-Instructional Services	\$2,127,637
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,085,542
5900 Budgetary Reserve	950,000
Total Other Expenditures and Financing Uses	\$8,035,542
Total Estimated Expenditures and Other Financing Uses	\$110,249,068

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,438,554
200 Personnel Services - Employee Benefits	14,533,798
300 Purchased Professional and Technical Services	953,500
400 Purchased Property Services	210,160
500 Other Purchased Services	1,578,205
600 Supplies	2,266,990
700 Property	42,200
800 Other Objects	4,358
Total Regular Programs - Elementary / Secondary	\$44,027,765
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,400,125
200 Personnel Services - Employee Benefits	5,073,163
300 Purchased Professional and Technical Services	1,005,650
400 Purchased Property Services	16,000
500 Other Purchased Services	2,248,200
600 Supplies	67,910
700 Property	2,500
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$17,814,048
1300 Vocational Education	
100 Personnel Services - Salaries	292,885
200 Personnel Services - Employee Benefits	180,794
400 Purchased Property Services	1,200
500 Other Purchased Services	2,627,400
600 Supplies	39,650
800 Other Objects	2,000
Total Vocational Education	\$3,143,929
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	232,866
200 Personnel Services - Employee Benefits	140,733
300 Purchased Professional and Technical Services	81,000
400 Purchased Property Services	1,000
500 Other Purchased Services	276,800
600 Supplies	11,745
Total Other Instructional Programs - Elementary / Secondary	\$744,144
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	64,000
Total Nonpublic School Programs	\$64,000
1600 Adult Education Programs	
100 Personnel Services - Salaries	182,178
200 Personnel Services - Employee Benefits	84,388
300 Purchased Professional and Technical Services	75,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,000
Total Adult Education Programs	\$344,566
Total Instruction	\$66,138,452
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,709,456
200 Personnel Services - Employee Benefits	1,564,110
300 Purchased Professional and Technical Services	285,300
400 Purchased Property Services	4,800
500 Other Purchased Services	5,900
600 Supplies	25,350
Total Support Services - Students	\$4,594,916
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,042,660
200 Personnel Services - Employee Benefits	602,427
300 Purchased Professional and Technical Services	87,500
400 Purchased Property Services	106,150
500 Other Purchased Services	15,250
600 Supplies	132,373
800 Other Objects	5,120
Total Support Services - Instructional Staff	\$1,991,480
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,814,793
200 Personnel Services - Employee Benefits	2,214,760
300 Purchased Professional and Technical Services	270,615
400 Purchased Property Services	58,220
500 Other Purchased Services	168,935
600 Supplies	122,255
700 Property	12,000
800 Other Objects	79,900
Total Support Services - Administration	\$6,741,478
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	665,408
200 Personnel Services - Employee Benefits	330,597
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	1,050
500 Other Purchased Services	1,900
600 Supplies	26,795
700 Property	2,000
Total Support Services - Pupil Health	\$1,086,750
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	844,398
200 Personnel Services - Employee Benefits	488,059
300 Purchased Professional and Technical Services	18,300

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	10,510
500 Other Purchased Services	39,400
600 Supplies	50,525
800 Other Objects	15
Total Support Services - Business	\$1,451,207
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,878,924
200 Personnel Services - Employee Benefits	2,897,956
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	1,193,960
500 Other Purchased Services	354,570
600 Supplies	1,742,847
700 Property	111,098
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$11,202,155
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	24,643
400 Purchased Property Services	110
500 Other Purchased Services	4,252,977
600 Supplies	252,800
Total Student Transportation Services	\$4,575,530
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	816,235
200 Personnel Services - Employee Benefits	465,310
300 Purchased Professional and Technical Services	64,550
400 Purchased Property Services	466,126
500 Other Purchased Services	176,200
600 Supplies	90,450
700 Property	193,000
800 Other Objects	8,250
Total Support Services - Central	\$2,280,121
2900 <u>Other Support Services</u>	
400 Purchased Property Services	2,500
500 Other Purchased Services	21,300
Total Other Support Services	\$23,800
Total Support Services	\$33,947,437
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	841,185
200 Personnel Services - Employee Benefits	310,204
300 Purchased Professional and Technical Services	97,400
400 Purchased Property Services	36,350
500 Other Purchased Services	263,000

<u>Description</u>	<u>Amount</u>
600 Supplies	160,650
700 Property	10,000
800 Other Objects	56,275
Total Student Activities	\$1,775,064
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	179,126
200 Personnel Services - Employee Benefits	72,447
500 Other Purchased Services	101,000
Total Community Services	\$352,573
Total Operation of Non-Instructional Services	\$2,127,637
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,895,542
900 Other Uses of Funds	2,190,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,085,542
5900 <u>Budgetary Reserve</u>	
800 Other Objects	950,000
Total Budgetary Reserve	\$950,000
Total Other Expenditures and Financing Uses	\$8,035,542
TOTAL EXPENDITURES	\$110,249,068

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	30,000,000	24,000,000
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	4,000,000	3,000,000
Other Capital Projects Fund	8,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	175,000	175,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$43,375,000	\$28,875,000

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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$43,375,000	\$28,875,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	119,935,000	117,745,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,000,000	4,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,000,000	7,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$130,935,000	\$128,745,000
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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		
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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		
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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		
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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

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

200,000

200,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**\$200,000****\$200,000****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	\$131,135,000	\$128,945,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	16,000,000	15,000,000
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	500,000	500,000
Other Capital Projects Fund	8,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	4,000	4,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	4,000	4,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$25,008,000	\$16,508,000
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TOTAL INDEBTEDNESS	\$156,143,000	\$145,453,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	20,280,596
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,900,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,180,596
5900 Budgetary Reserve	950,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,630,596