



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bald Eagle Area SD	COUNTY : Centre	AUN : 110141003
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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.

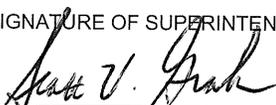
Total Budgeted Expenditures	\$35320774
Ending Unassigned Fund Balance	\$2454429
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

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 6/25/2020
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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)

<b>School District Name :</b> Bald Eagle Area SD	<b>County :</b> Centre	<b>AUN Number :</b> 110141003
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/15/2020
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$17,000.00 . Provide a justification.	Budgeted amount for Employee Tuition reimbursement. No salaries will be paid in connection with the coursework, therefore, no salaries to report.
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1200, Object 100: \$1,574,624.00 Function 1200, Object 200: \$1,577,882.00	Employees offered Spousal, Dependent Child (ren) or Family Coverage for Medical and Dental Coverage. Historically, these rates have increased quicker than salary amounts, and for some support staff, the cost of benefits exceed gross salary.
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: \$0.00 Function 2800, Object 200: \$17,000.00	Budgeted amount for Employee Tuition reimbursement. No salaries will be paid in connection with the coursework, therefore, no salaries to report.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$23,658.00 Function 2900, Object 200: \$31,259.00	Employee granted Spousal Coverage for Medical and Dental Insurance. The District cost for insurance, coupled with the other employee benefits, exceed the gross salary.
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 for unforeseen emergency expenditure requirements 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.	The Bald Eagle Area School District Board of School Directors believes in sound fiscal management, maintaining adequate working capital to be fiscally responsible and advantageous for the District, as well as the District's Taxpayers.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimated ending Committed Fund Balance consists of funds committed for PSERS Employer Contributions and projected increases in Employer Medical Benefit Contributions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated ending Assigned Fund Balance consists of funds earmarked for future Capital Purchases, including but not limited to, building updates.



<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	13,508	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,978,505	
0840 Assigned Fund Balance	6,557,338	
0850 Unassigned Fund Balance	2,014,966	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$12,550,809</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	16,083,050	
7000 Revenue from State Sources	15,825,950	
8000 Revenue from Federal Sources	742,758	
9000 Other Financing Sources	500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$32,652,258</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$45,203,067</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,700,080
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	137,874
6120 Current Per Capita Taxes, Section 679	35,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	2,333,974
6140 Current Act 511 Taxes - Flat Rate Assessments	57,000
6150 Current Act 511 Taxes - Proportional Assessments	2,570,722
6400 Delinquencies on Taxes Levied / Assessed by the LEA	589,700
6500 Earnings on Investments	230,000
6700 Revenues from LEA Activities	47,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	317,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,083,050</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,366,263
7112 Basic Education Funding-Social Security	535,280
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	30,000
7271 Special Education funds for School-Aged Pupils	1,331,881
7311 Pupil Transportation Subsidy	1,172,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	886,610
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	732,328
7505 Ready to Learn Block Grant	310,813
7820 State Share of Retirement Contributions	2,377,775
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,825,950</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	310,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000
8517 NCLB, Title IV - 21st Century Schools	30,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	342,758
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$742,758</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	500
<b>OTHER FINANCING SOURCES</b>	<b>\$500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>32,652,258</b>

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,700,080</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,066,302</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$12,766,382</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,854,073</b>

	<b>Centre</b>	<b>Total</b>
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<b>2019-20 Data</b>		
a. Assessed Value	\$234,062,020	\$234,062,020
b. Real Estate Mills	58.9800	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$698,672,663	\$698,672,663
d. Assessed Value	\$234,894,425	\$234,894,425
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$13,804,978	\$13,804,978
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2019-20 Tax Levy</b>	<b>\$13,804,978</b>	<b>\$13,804,978</b>
(f Total * g)		
i. Base Mills Subject to Index	58.9800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	89.91737%	89.91737%
k. Tax Levy Needed	\$13,854,073	\$13,854,073
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>58.9800</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$13,854,073</b>	<b>\$13,854,073</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,787,771
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,700,080
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,700,080</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,066,302</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$12,766,382</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,854,073</b>

	Centre	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	61.0443	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,338,966	\$14,338,966
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$13,009.00	
Number of Homestead/Farmstead Properties	4076	4076
Median Assessed Value of Homestead Properties		\$35,025

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,700,080</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,066,302</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$12,766,382</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,854,073</b>

	<b>Centre</b>		<b>Total</b>
<hr/>			
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$2,333,974	Lowering RE Tax Rate	\$2,333,974
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$732,328	Lowering RE Tax Rate	\$732,328
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$3,066,302</b>

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>
Centre	234,894,425	58.9800	13,854,073			89.91737%	
<b>Totals:</b>	<b>234,894,425</b>		<b>13,854,073</b>	3,066,302 =	10,787,771 X	89.91737% =	9,700,080

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			35,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	1.000%	0.000%	2,333,974	2,333,974
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>2,333,974</b>	<b>2,333,974</b>
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	\$5.00	\$0.00	35,000	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,000	22,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>57,000</b>	<b>57,000</b>
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	1.050%	0.000%	2,450,722	2,450,722
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,570,722</b>	<b>2,570,722</b>
<b>Total Act 511, Current Taxes</b>				<b>2,627,722</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>698,672,663 X</b>	<b>12</b>	<b>8,384,072</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Centre	58.9800	58.9800	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	1.000%	1.000%	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,468,852
1200 Special Programs - Elementary / Secondary	4,231,766
1300 Vocational Education	2,116,355
1400 Other Instructional Programs - Elementary / Secondary	386,126
<b>Total Instruction</b>	<b>\$19,203,099</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,308,992
2200 Support Services - Instructional Staff	2,115,641
2300 Support Services - Administration	1,825,126
2400 Support Services - Pupil Health	394,523
2500 Support Services - Business	455,753
2600 Operation and Maintenance of Plant Services	3,210,373
2700 Student Transportation Services	2,205,900
2800 Support Services - Central	78,675
2900 Other Support Services	54,917
<b>Total Support Services</b>	<b>\$11,649,900</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,020,066
3300 Community Services	15,122
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,035,188</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,207,587
5200 Interfund Transfers - Out	400,000
5900 Budgetary Reserve	575,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,182,587</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,320,774</b>

## 2020-2021 Final General Fund Budget

LEA : 110141003 Bald Eagle Area SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,691,916
200 Personnel Services - Employee Benefits	4,474,597
300 Purchased Professional and Technical Services	351,475
400 Purchased Property Services	8,144
500 Other Purchased Services	531,650
600 Supplies	394,390
800 Other Objects	16,680
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,468,852</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,574,624
200 Personnel Services - Employee Benefits	1,577,882
300 Purchased Professional and Technical Services	408,950
400 Purchased Property Services	1,000
500 Other Purchased Services	556,060
600 Supplies	107,250
700 Property	6,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,231,766</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	343,501
200 Personnel Services - Employee Benefits	205,854
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	800
500 Other Purchased Services	1,493,300
600 Supplies	51,505
700 Property	14,200
800 Other Objects	4,695
<b>Total Vocational Education</b>	<b>\$2,116,355</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	154,877
200 Personnel Services - Employee Benefits	108,049
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,000
500 Other Purchased Services	89,400
600 Supplies	18,800
800 Other Objects	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$386,126</b>
<b>Total Instruction</b>	<b>\$19,203,099</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	747,598
200 Personnel Services - Employee Benefits	493,764
300 Purchased Professional and Technical Services	32,000

## 2020-2021 Final General Fund Budget

LEA : 110141003 Bald Eagle Area SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	50
500 Other Purchased Services	9,050
600 Supplies	23,180
800 Other Objects	3,350
<b>Total Support Services - Students</b>	<b>\$1,308,992</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	627,173
200 Personnel Services - Employee Benefits	537,961
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	79,477
500 Other Purchased Services	73,320
600 Supplies	516,310
700 Property	223,000
800 Other Objects	2,900
<b>Total Support Services - Instructional Staff</b>	<b>\$2,115,641</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	969,277
200 Personnel Services - Employee Benefits	608,324
300 Purchased Professional and Technical Services	105,700
400 Purchased Property Services	100
500 Other Purchased Services	55,990
600 Supplies	45,400
800 Other Objects	40,335
<b>Total Support Services - Administration</b>	<b>\$1,825,126</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	192,152
200 Personnel Services - Employee Benefits	179,946
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	300
500 Other Purchased Services	3,700
600 Supplies	13,175
800 Other Objects	550
<b>Total Support Services - Pupil Health</b>	<b>\$394,523</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	207,282
200 Personnel Services - Employee Benefits	151,957
300 Purchased Professional and Technical Services	3,550
400 Purchased Property Services	5,300
500 Other Purchased Services	19,239
600 Supplies	32,500
800 Other Objects	35,925
<b>Total Support Services - Business</b>	<b>\$455,753</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	957,925
200 Personnel Services - Employee Benefits	836,628

## 2020-2021 Final General Fund Budget

LEA : 110141003 Bald Eagle Area SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	791,700
500 Other Purchased Services	121,620
600 Supplies	335,250
700 Property	85,000
800 Other Objects	11,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,210,373</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,198,400
600 Supplies	4,500
<b>Total Student Transportation Services</b>	<b>\$2,205,900</b>
<b>2800 <u>Support Services - Central</u></b>	
200 Personnel Services - Employee Benefits	17,000
300 Purchased Professional and Technical Services	36,150
500 Other Purchased Services	10,025
600 Supplies	15,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$78,675</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	23,658
200 Personnel Services - Employee Benefits	31,259
<b>Total Other Support Services</b>	<b>\$54,917</b>
<b>Total Support Services</b>	<b>\$11,649,900</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	485,500
200 Personnel Services - Employee Benefits	155,066
300 Purchased Professional and Technical Services	148,800
400 Purchased Property Services	7,950
500 Other Purchased Services	60,900
600 Supplies	110,850
700 Property	30,000
800 Other Objects	21,000
<b>Total Student Activities</b>	<b>\$1,020,066</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,670
200 Personnel Services - Employee Benefits	2,452
300 Purchased Professional and Technical Services	7,000
<b>Total Community Services</b>	<b>\$15,122</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,035,188</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	425,927
900 Other Uses of Funds	1,781,660
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,207,587</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	400,000
<b>Total Interfund Transfers - Out</b>	<b>\$400,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	575,000
<b>Total Budgetary Reserve</b>	<b>\$575,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,182,587</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,320,774</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	12,823,484	10,856,685
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	2,276,539	2,281,939
Other Capital Projects Fund	80,658	81,738
Debt Service Fund		
Food Service / Cafeteria Operations Fund	58,397	54,132
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	146,083	153,639
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$15,385,161</b>	<b>\$13,428,133</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	4,330,433	4,480,433
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		

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$4,330,433</b>	<b>\$4,480,433</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$19,715,594</b>	<b>\$17,908,566</b>

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	16,261,960	14,435,470
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	623,467	621,467
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,099,831	4,467,215
0599 Other Noncurrent Liabilities	40,988,863	43,038,306

<b>Total General Fund</b>	<b>\$61,974,121</b>	<b>\$62,562,458</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

22,911

20,911

## 2020-2021 Final General Fund Budget

LEA : 110141003 Bald Eagle Area SD

Printed 6/29/2020 10:54:55 AM

Page - 3 of 6

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

0560 Other Post-Employment Benefits (OPEB)

55,049

57,802

0599 Other Noncurrent Liabilities

1,267,697

1,331,082

**Total Food Service / Cafeteria Operations Fund****\$1,345,657****\$1,409,795****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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$63,319,778</b>	<b>\$63,972,253</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	1,781,660	1,826,490
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		
<b>Total Short-Term Payables</b>	<b>\$1,781,660</b>	<b>\$1,826,490</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$65,101,438</b>	<b>\$65,798,743</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	13,508
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,981,805
0840 Assigned Fund Balance	3,446,059
0850 Unassigned Fund Balance	2,454,429
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,882,293</b>
<b>5900 Budgetary Reserve</b>	<b>575,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,470,801</b>