

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

6/23/2020  
Date

  
Secretary of the Board - Original Signature Required

6/29/2020  
Date

  
Chief School Administrator - Original Signature Required

6/29/2020  
Date

Lawrence J Nicolette

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Clairton City SD	<b>COUNTY :</b> Allegheny	<b>AUN :</b> 103021903
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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	\$16331831
Ending Unassigned Fund Balance	\$-770586
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-4.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6/29/2020
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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> Clairton City SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021903
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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> 6/23/2020
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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>
1530	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$346,835.06 C x 2%: \$9,340.16</p>	<p>We have a two-tiered tax structure and this causes an error message as this calculation does not account for both land and buildings. We have had this error every year. A manual calculation will show however that we are within the 2% tolerance.</p>
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$120,157.43 C x 2%: \$9,340.16</p>	<p>We have a two-tiered tax structure and this causes an error message as this calculation does not account for both land and buildings. We have had this error every year. A manual calculation will show however that we are within the 2% tolerance.</p>
8080	<p>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.</p>	<p>Due to funding constraints and forced expenses we have a negative fund balance. This has been anticipated for several years and we utilized prior accumulated Fund Balance, but we eventually used ran out of Fund Balance to use.</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(790,433)
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>(\$790,433)</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,477,855
7000 Revenue from State Sources	11,494,936
8000 Revenue from Federal Sources	1,378,887
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$16,351,678</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$15,561,245</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,452,626
6113 Public Utility Realty Taxes	3,640
6114 Payments in Lieu of Current Taxes - State / Local	4,777
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	479,551
6400 Delinquencies on Taxes Levied / Assessed by the LEA	225,615
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	217,696
6910 Rentals	22,950
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,477,855</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,803,725
7271 Special Education funds for School-Aged Pupils	1,211,960
7311 Pupil Transportation Subsidy	193,930
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,791
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	467,008
7505 Ready to Learn Block Grant	220,599
7810 State Share of Social Security and Medicare Taxes	279,787
7820 State Share of Retirement Contributions	1,262,136
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,494,936</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	659,151
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,553
8517 NCLB, Title IV - 21st Century Schools	48,127
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	534,856
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,200
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,378,887</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,351,678</b>

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$267,325                      \$2,185,301

Amount of Tax Relief for Homestead Exclusions

\$467,008

Total Approx. Tax Revenue:

\$734,333

Approx. Tax Levy for Tax Rate Calculation:

\$869,000                      \$3,286,167

Allegheny  
Buildings

Allegheny  
Land

Total

**2019-20 Data**

a. Assessed Value	\$109,532,233	\$37,871,904	\$147,404,137
b. Real Estate Mills	7.8060	83.6363	

**I. 2020-21 Data**

c. 2018 STEB Market Value	\$129,538,723	\$129,538,723	\$259,077,446
d. Assessed Value	\$106,940,733	\$37,743,704	\$144,684,437
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy	\$855,009	\$3,167,466	\$4,022,475
(a * b)			

**2020-21 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2019-20 Tax Levy	\$855,009	\$3,167,466	\$4,022,475
(f * g)			
i. Base Mills Subject to Index	7.8060	83.6363	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	66.50000%	66.50000%	
k. Tax Levy Needed	\$869,000	\$3,286,167	\$4,155,167
(Approx. Tax Levy * g)			

**I. 2020-21 Real Estate Tax Rate**                      **8.1260**                      **87.0653**  
(k / d \* 1000)

l. Tax Levy Generated by Mills	\$869,000	\$3,286,167	\$4,155,167
(l / 1000 * d)			
m. Tax Levy minus Tax Relief for Homestead Exclusions	\$401,992	\$3,286,167	\$3,688,159
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$267,325	\$2,185,301	\$2,452,626
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Rate  
\$267,325 \$2,185,301

Amount of Tax Relief for Homestead Exclusions

\$467,008

Total Approx. Tax Revenue:

\$734,333

Approx. Tax Levy for Tax Rate Calculation:

\$869,000 \$3,286,167

	Allegheny Buildings	Allegheny Land	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	8.1260	87.0653	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$869,000	\$3,286,167	\$4,155,167
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$10,732.00	\$2,891.00	
Number of Homestead/Farmstead Properties	1378	1378	1378
Median Assessed Value of Homestead Properties			\$37,700

Act 1 Index (current): 4.1%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$267,325	\$2,185,301		
Amount of Tax Relief for Homestead Exclusions	<u>\$467,008</u>			
Total Approx. Tax Revenue:	\$734,333			
Approx. Tax Levy for Tax Rate Calculation:	\$869,000	\$3,286,167		
	Allegheny Buildings	Allegheny Land		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$467,008	Lowering RE Tax Rate	\$0		\$467,008
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$467,008</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>
Allegheny	106,940,733	8.1260	869,000			66.50000%	
Allegheny	37,743,704	87.0653	3,286,167			66.50000%	
<b>Totals:</b>	<b>144,684,437</b>		<b>4,155,167</b>	- 467,008 =	3,688,159 X	N/A =	2,452,626

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	10,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>10,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	330,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	10,551
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0060	0.000	124,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	15,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>479,551</b>
<b>Total Act 511, Current Taxes</b>			<b>489,551</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>259,077,446 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,108,929</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Buildings	7.8060	8.1260	4.10%	Yes	4.1%			
	Land	83.6363	87.0653	4.10%	Yes	4.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%			
6155	Current Act 511 Business Privilege Taxes	0.0060	0.0060	0.00%	Yes	4.1%			
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.1%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,168,091
1200 Special Programs - Elementary / Secondary	2,425,670
1300 Vocational Education	225,821
1400 Other Instructional Programs - Elementary / Secondary	24,133
1700 Higher Education Programs for Secondary Students	1,411
<b>Total Instruction</b>	<b>\$10,845,126</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	580,074
2200 Support Services - Instructional Staff	608,896
2300 Support Services - Administration	1,194,211
2400 Support Services - Pupil Health	78,012
2500 Support Services - Business	393,857
2600 Operation and Maintenance of Plant Services	1,352,152
2700 Student Transportation Services	325,413
2800 Support Services - Central	405,969
2900 Other Support Services	7,254
<b>Total Support Services</b>	<b>\$4,945,838</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	308,809
3300 Community Services	24,125
<b>Total Operation of Non-Instructional Services</b>	<b>\$332,934</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	155,661
5200 Interfund Transfers - Out	52,272
<b>Total Other Expenditures and Financing Uses</b>	<b>\$207,933</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,331,831</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,266,368
200 Personnel Services - Employee Benefits	2,180,024
300 Purchased Professional and Technical Services	21,079
400 Purchased Property Services	100,481
500 Other Purchased Services	2,432,145
600 Supplies	152,364
700 Property	5,125
800 Other Objects	10,505
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,168,091</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,040,984
200 Personnel Services - Employee Benefits	590,275
300 Purchased Professional and Technical Services	434,286
500 Other Purchased Services	352,774
600 Supplies	4,668
800 Other Objects	2,683
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,425,670</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	225,821
<b>Total Vocational Education</b>	<b>\$225,821</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	22,869
500 Other Purchased Services	331
600 Supplies	933
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$24,133</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,411
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,411</b>
<b>Total Instruction</b>	<b>\$10,845,126</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	322,825
200 Personnel Services - Employee Benefits	185,396
300 Purchased Professional and Technical Services	40,547
400 Purchased Property Services	9,704
500 Other Purchased Services	437
600 Supplies	19,829
800 Other Objects	1,336
<b>Total Support Services - Students</b>	<b>\$580,074</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	162,862

## 2020-2021 Final General Fund Budget

LEA : 103021903 Clairton City SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	129,742
300 Purchased Professional and Technical Services	142,418
400 Purchased Property Services	12,589
500 Other Purchased Services	7,142
600 Supplies	128,179
700 Property	22,016
800 Other Objects	3,948
<b>Total Support Services - Instructional Staff</b>	<b>\$608,896</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	663,274
200 Personnel Services - Employee Benefits	364,445
300 Purchased Professional and Technical Services	112,782
400 Purchased Property Services	2,335
500 Other Purchased Services	2,939
600 Supplies	9,295
800 Other Objects	39,141
<b>Total Support Services - Administration</b>	<b>\$1,194,211</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	38,300
200 Personnel Services - Employee Benefits	34,148
300 Purchased Professional and Technical Services	2,411
600 Supplies	3,153
<b>Total Support Services - Pupil Health</b>	<b>\$78,012</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	219,385
200 Personnel Services - Employee Benefits	129,038
300 Purchased Professional and Technical Services	12,309
400 Purchased Property Services	4,003
500 Other Purchased Services	22,061
600 Supplies	4,514
800 Other Objects	2,547
<b>Total Support Services - Business</b>	<b>\$393,857</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	174,465
400 Purchased Property Services	824,530
500 Other Purchased Services	127,203
600 Supplies	222,722
700 Property	1,895
800 Other Objects	1,337
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,352,152</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	325,413
<b>Total Student Transportation Services</b>	<b>\$325,413</b>
<b>2800 Support Services - Central</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	155,511
200 Personnel Services - Employee Benefits	86,783
300 Purchased Professional and Technical Services	160,092
500 Other Purchased Services	2,360
600 Supplies	1,014
800 Other Objects	209
<b>Total Support Services - Central</b>	<b>\$405,969</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	7,254
<b>Total Other Support Services</b>	<b>\$7,254</b>
<b>Total Support Services</b>	<b>\$4,945,838</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	170,470
200 Personnel Services - Employee Benefits	46,020
300 Purchased Professional and Technical Services	30,213
400 Purchased Property Services	8,767
500 Other Purchased Services	12,404
600 Supplies	40,158
800 Other Objects	777
<b>Total Student Activities</b>	<b>\$308,809</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	15,412
800 Other Objects	8,713
<b>Total Community Services</b>	<b>\$24,125</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$332,934</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	34,364
900 Other Uses of Funds	121,297
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$155,661</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	52,272
<b>Total Interfund Transfers - Out</b>	<b>\$52,272</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$207,933</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,331,831</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	574,440	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	52,829	53,357
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$677,269</b>	<b>\$603,357</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$677,269</b>	<b>\$603,357</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	440,000	330,000
0530 Lease-Purchase Obligations	110,630	99,630
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$550,630</b>	<b>\$429,630</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

## 2020-2021 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$550,630</b>	<b>\$429,630</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$550,630</b>	<b>\$429,630</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(770,586)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$770,586)</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>(\$770,586)</b>
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