

**Ambridge Area School District  
General Fund Draft Budget  
2020-2021**

6/22/2020

<b>Beginning Fund Balance</b>	3,292,288	4,325,652	2,775,876	873,098	918,098	3,580,428
	<i>mills</i>	<i>79.2941</i>	<i>79.2941</i>	<i>81.4350</i>	<i>83.4709</i>	<i>83.4709</i>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Est Actual</b>
		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>
<b>Revenue Sources</b>						
6111 Real Estate Taxes	19,624,717	19,745,235	20,157,474	21,039,575	20,849,658	20,556,479
6000 Other Local Revenue	5,647,668	5,919,125	6,740,004	6,213,546	7,744,949	5,017,898
7000 State	20,727,569	20,572,916	20,601,280	21,387,537	22,032,593	21,585,134
8000 Federal	871,490	1,653,796	953,402	1,336,570	1,038,662	1,020,270
9000 Other	1,769	294,379	501,537	275,000	296,599	981,212
<b>Total Revenues</b>	<u>46,873,214</u>	<u>48,185,451</u>	<u>48,953,697</u>	<u>50,252,228</u>	<u>51,962,460</u>	<u>49,160,992</u>
<b>Total Sources of Funds Available</b>	50,165,502	52,511,103	51,729,573	51,125,326	52,880,558	52,741,421
<b>Expenditures</b>						
1000 Instruction	27,230,657	29,265,187	29,768,720	29,845,661	29,646,612	30,211,807
2000 Support Services	11,801,171	13,322,471	13,816,614	13,453,066	12,815,342	13,941,123
3000 Non-Instructional	817,349	861,524	977,837	983,379	871,492	1,079,240
4000 Facilities/Capital Improve	-	-	372,423	192,877	273,348	-
5110 Debt Service/Prior Refunds	5,171,983	5,521,127	5,750,735	5,697,246	5,693,337	6,395,763
5130 Refunds of Prior Yr	68,291	14,918	125,147	14,999	-	25,000
5230 Transfers to Capital Reserve	750,680	750,000	-	-	-	-
5900 Budgetary Reserve	-	-	-	65,000	-	75,000
<b>Total Expenditures</b>	<u>45,840,130</u>	<u>49,735,227</u>	<u>50,811,476</u>	<u>50,252,228</u>	<u>49,300,130</u>	<u>51,727,933</u>
<b>Utilization of Fund Balance</b>	<u>1,033,084</u>	<u>(1,549,776)</u>	<u>(1,857,778)</u>	<u>-</u>	<u>2,662,330</u>	<u>(2,566,941)</u>
<b>Ending Fund Balance</b>	<u>4,325,372</u>	<u>2,775,876</u>	<u>918,098</u>	<u>873,098</u>	<u>3,580,428</u>	<u>1,013,488</u>
				<b>Expenditures (Over)Under Revenues</b>		<b>(2,566,941)</b>
<b>Unassigned Fund Balance</b>	3,667,210	2,775,876	873,098	873,098	1,535,428	968,488
<b>Restricted for Legal Trust</b>	-	-	45,000	45,000	45,000	45,000
<b>Assigned for Capital Projects</b>	656,442	-	-	-	2,000,000	-
<b>Total Ending Fund Balance</b>	<u>4,323,652</u>	<u>2,775,876</u>	<u>918,098</u>	<u>918,098</u>	<u>3,580,428</u>	<u>1,013,488</u>

**Ambridge Area School District  
Revenue Summary  
2020-2021**

		Actual	Actual	Actual	Budget	Est Actual	Budget	\$ Incr(Decr)	% Inr(Dcr)
<u>Local Sources:</u>		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>		
6111	Real Estate Taxes	19,624,717	19,745,235	20,157,474	21,039,575	20,849,658	20,556,479	(293,179)	-1.4%
6113	PURTA	22,537	24,220	24,889	24,220	22,690	22,690	(0)	0.0%
6114	Payments in Lieu of Taxes	12,452	12,937	10,035	15,000	11,113	11,000	(113)	-1.0%
6120	Per Capita Taxes	48,510	49,230	69,108	53,250	68,962	76,900	7,938	11.5%
6141	Per Capita Taxes	47,163	36,500	16,861	48,250	14,497	14,000	7,840	54.1%
6143	Local Service Taxes	22,674	28,174	37,870	22,900	35,730	35,900	170	0.5%
6151	Earned Income Taxes	2,796,067	2,818,159	2,958,554	3,055,000	2,716,777	2,445,099	(271,678)	-10.0%
6153	Real Estate Transfer Taxes	299,738	409,236	336,115	326,000	311,290	195,600	(115,690)	-37.2%
6157	Merchantile Taxes	196,854	207,490	223,161	175,000	230,936	246,000	15,064	6.5%
6400	Delinquent Taxes	1,310,133	1,373,980	1,527,771	1,383,500	3,622,895	1,280,000	(2,342,895)	-64.7%
	<b>Total Tax Revenues</b>	<b>24,380,844</b>	<b>24,705,160</b>	<b>25,361,837</b>	<b>26,142,695</b>	<b>27,884,548</b>	<b>24,883,668</b>	<b>(2,992,543)</b>	<b>-10.7%</b>
6500	Investments and Dividends	25,035	53,056	79,099	93,000	39,411	29,558	(9,853)	-25.0%
6700	Admissions and Collections	83,027	96,061	93,244	114,207	82,857	80,850	(2,007)	-2.4%
6800	Federal Pass Thru Funds	433,699	428,612	383,517	382,550	396,124	382,300	(13,824)	-3.5%
6910	Rentals	40,300	12,856	16,404	25,000	9,925	20,000	10,075	101.5%
6920	Donations and Local Grants	6,660	19,443	45,630	61,800	15,151	22,000	6,849	45.2%
6940	Tuition	74,637	37,333	79,853	63,000	39,644	36,000	(3,644)	-9.2%
6990	Refunds and Miscellaneous	228,184	311,838	837,895	370,869	126,948	120,000	(6,948)	-5.5%
	<b>Total Other Local Revenues</b>	<b>891,542</b>	<b>959,200</b>	<b>1,535,641</b>	<b>1,110,426</b>	<b>710,059</b>	<b>690,708</b>	<b>(19,351)</b>	<b>-2.7%</b>
	<b>TOTAL LOCAL SOURCES</b>	<b>25,272,386</b>	<b>25,664,360</b>	<b>26,897,478</b>	<b>27,253,121</b>	<b>28,594,607</b>	<b>25,574,376</b>	<b>(3,011,893)</b>	<b>-10.5%</b>
<b>State Sources:</b>									
7110	Basic Education Subsidy	10,734,598	10,844,811	10,912,890	11,124,931	10,953,406	10,975,646	22,240	0.2%
7160	Section 1305/1306 Subsidy	26,547	-	-	22,000	-	-	-	#DIV/0!
7220	Vocational Ed Subsidy	-	-	-	-	-	-	-	#DIV/0!
7271	Special Ed Subsidy	2,055,849	2,109,330	2,138,808	2,238,313	2,241,042	2,241,939	897	0.0%
7292	Pre K Subsidy	510,000	510,000	510,000	678,681	700,000	700,000	-	0.0%
7310	Transportation Reimbursement	1,164,836	1,059,765	1,026,134	1,310,000	1,272,972	1,172,972	(100,000)	-7.9%
7320	Rental/Sinking Fund Reimburse	1,315,300	688,565	646,258	654,085	760,174	651,959	(108,215)	-14.2%
7330	Health Services Reimbursement	47,146	46,285	43,374	52,000	52,000	45,000	(7,000)	-13.5%
7340	Sate Property Tax Reduction	1,052,098	1,052,270	1,052,540	1,053,274	1,053,274	1,052,946	(328)	0.0%
7360	Safe Schools Grants	-	68,150	25,000	100,000	75,000	530,217	455,217	607.0%
7505	Ready To Learn Grants	422,955	422,955	422,955	422,955	422,955	422,955	-	0.0%
7810	FICA/Medicare Reimbursement	688,033	714,501	704,093	723,983	1,130,553	710,047	(420,506)	-37.2%
7820	Retirement Reimbursement	2,710,206	3,056,284	3,119,228	3,007,315	3,371,217	3,081,453	(289,764)	-8.6%
	<b>TOTAL STATE SOURCES</b>	<b>20,727,569</b>	<b>20,572,915</b>	<b>20,601,280</b>	<b>21,387,537</b>	<b>22,032,593</b>	<b>21,585,134</b>	<b>(447,459)</b>	<b>-2.0%</b>

	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Budget</u> <u>2019-20</u>	<u>Est Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>\$ Incr(Decr)</u>	<u>% Inr(Dcr)</u>	
<b>Federal Sources:</b>									
8110	Payments for Federally Impacted	9,355	764	-	9,300	-	-	#DIV/0!	
8190	Unrestricted Federal Grants	29,817	65,253	73,073	76,270	41,165	76,270	35,105	85.3%
8514	TITLE I Subsidy	677,735	770,043	680,629	680,000	643,820	640,000	(3,820)	-0.6%
8515	TITLE II Subsidy	142,678	109,041	95,477	88,000	92,384	90,000	(2,384)	-2.6%
8517	TITLE IV-PART A Subsidy	-	16,867	53,262	53,000	50,929	50,000	(929)	-1.8%
8700	Cares Act Funding	-	-	-	-	-	#REF!	#REF!	#REF!
8810	Medicaid ACCESS Reimburse	11,905	691,827	50,962	430,000	210,364	164,000	(46,364)	-22.0%
	<b>TOTAL FEDERAL SOURCES</b>	<b>871,490</b>	<b>1,653,796</b>	<b>953,402</b>	<b>1,336,570</b>	<b>1,038,662</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>
9290	Proceeds Ext Term Financing	-	291,079	498,337	275,000	283,099	696,212	413,113	145.9%
9340	Transfers from Other Funds	-	-	-	-	-	-	-	0.0%
9400	Sale of Assets	1,269	3,300	3,200	-	13,500	285,000	271,500	2011.1%
	<b>TOTAL OTHER FINANCING</b>	<b>1,269</b>	<b>294,379</b>	<b>501,537</b>	<b>275,000</b>	<b>296,599</b>	<b>981,212</b>	<b>684,613</b>	<b>230.8%</b>
	<b>TOTAL REVENUES</b>	<b>46,872,715</b>	<b>48,185,450</b>	<b>48,953,697</b>	<b>50,252,228</b>	<b>51,962,460</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>

**Ambridge Area School District  
Expenditures by Type  
2020-2021**

<u>Code</u>	<u>Expenditure Type</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>	<u>Est Actual 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Incr(Decr)</u>	<u>% Incr(Dcr)</u>
100	Salaries and Wages	16,094,766	16,990,722	17,081,768	16,903,738	16,800,392	16,946,016	145,624	0.87%
200	Benefits	9,265,244	9,701,429	10,059,860	10,229,736	10,205,052	10,343,683	138,631	1.36%
300	Professional Services	2,401,339	2,320,190	2,135,495	2,236,821	2,173,113	2,001,460	(171,653)	-7.90%
400	Property Services	793,690	793,979	979,698	985,023	945,173	874,555	(70,618)	-7.47%
500	Other Services	9,199,488	10,572,039	11,514,940	11,666,526	11,525,514	12,315,998	790,484	6.86%
600	Supplies, Books, Software, etc.	1,737,551	1,941,471	2,326,433	1,955,211	1,520,224	1,795,031	274,807	18.08%
700	Equipment	179,879	717,195	727,251	375,844	370,463	840,750	470,287	126.95%
800	Dues, Fees, and Interest	2,583,411	2,726,379	2,468,036	2,344,057	2,213,099	2,322,519	109,420	4.94%
900	Principal, Transfers, Reserve	3,584,761	3,971,824	3,517,995	3,555,272	3,547,099	4,287,920	740,821	20.89%
	<b>TOTALS</b>	<b><u>45,840,130</u></b>	<b><u>49,735,227</u></b>	<b><u>50,811,476</u></b>	<b><u>50,252,228</u></b>	<b><u>49,300,130</u></b>	<b><u>51,727,933</u></b>	<b><u>2,427,803</u></b>	<b><u>4.92%</u></b>

**Ambridge Area School District  
Expenditures by Type  
2020-2021**

<b>Code</b>	<b>Expenditure Type</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2019-20</b>	<b>Est Actual 2019-20</b>	<b>Budget 2020-21</b>	<b>\$ Incr(Decr)</b>	<b>% Incr(Dcr)</b>
110	Administrative Salaries	1,780,377	1,486,020	1,567,060	1,621,879	1,539,242	1,487,773	(51,468)	-3.34%
120	Professional Salaries	11,403,058	12,453,341	12,244,023	12,074,871	11,922,620	12,104,895	182,275	1.53%
130	Nursing/Coach/Supplemental Wages	463,717	517,740	498,647	523,063	523,064	493,888	(29,175)	-5.58%
140	Technical Wages	-	463	36,409	43,000	43,000	44,140	1,140	2.65%
150	Clerical Wages	459,878	533,046	583,280	551,965	605,825	627,604	21,779	3.59%
160	Maintenance Wages	284,238	281,251	288,497	313,707	310,108	302,117	(7,990)	-2.58%
180	Custodial Wages	911,198	903,426	941,060	840,336	912,811	905,993	(6,819)	-0.75%
190	TA/IA Wages	792,299	815,435	922,791	934,917	943,723	979,606	35,883	3.80%
211	Medical insurance	3,183,847	2,827,512	2,967,177	2,981,878	2,965,870	2,929,316	(36,554)	-1.23%
212	Dental Insurance	162,156	154,223	222,526	217,366	218,420	224,640	6,220	2.85%
213	Life Insurance	17,696	20,356	16,929	18,714	18,208	13,698	(4,511)	-24.77%
214	LTD Insurance	4,633	4,745	4,927	5,544	5,148	3,510	(1,638)	-31.82%
215	Vision insurance	6,492	55	29,709	31,943	32,083	33,783	1,700	5.30%
220	FICA/Medicare	1,199,778	1,279,974	1,267,138	1,284,908	1,321,608	1,290,995	(30,614)	-2.32%
230	Retirement (PSERS)	4,489,218	5,213,327	5,358,828	5,526,077	5,451,861	5,577,147	125,286	2.30%
240	Tuition Reimbursement	2,074	5,990	18,682	8,000	17,574	23,500	5,926	33.72%
250	Unemployment Compensation	32,737	9,402	3,770	9,495	9,402	115,879	106,477	1132.55%
260	Worker's Compensation	166,612	185,845	170,174	145,811	164,878	131,216	(33,662)	-20.42%
310	Tax Collection Services	198,515	131,977	138,207	140,000	140,000	140,000	-	0.00%
322	IU Services	607,696	548,226	450,449	738,196	805,537	600,000	(205,537)	-25.52%
323	Educational Services-Other LEA	-	-	-	53,341	52,745	55,000	2,255	4.28%
324	Educational Training Services	5,948	22,277	20,997	68,338	47,860	3,300	(44,560)	-93.10%
329	Professional Ed Services	1,147,667	1,080,639	1,043,757	955,154	806,347	802,200	(4,147)	-0.51%
330	Professional Services	345,827	468,677	401,587	208,292	259,826	280,110	20,284	7.81%
348	Technical Services	1,750	-	-	-	-	-	-	#DIV/0!
350	Security Services	51,817	60,329	70,218	73,500	59,288	73,500	14,212	23.97%
360	Educational Training Services	-	-	-	-	-	47,350	47,350	#DIV/0!
390	Other Services	42,119	8,066	10,281	-	1,509	-	(1,509)	-100.00%
410	Disposal/Laundry Services	50,106	47,827	53,115	43,348	45,124	43,580	(1,544)	-3.42%
420	Water/Sewage Services	134,367	138,876	132,892	121,600	121,558	142,300	20,742	17.06%
430	Repairs and Maintenance	485,252	547,482	743,530	754,464	759,798	647,815	(111,983)	-14.74%
440	Rentals	109,421	46,862	35,336	53,800	9,168	28,460	19,292	210.42%
460	Extermination Services	14,544	12,933	14,825	11,811	9,525	12,400	2,875	30.18%
510	Transportation Services	2,551,457	3,194,722	3,278,267	3,121,113	3,009,551	3,122,196	112,645	3.74%
520	Insurance	195,343	196,956	203,605	210,734	208,338	217,692	9,354	4.49%
530	Communication Services	65,887	82,469	68,212	83,000	52,586	74,500	21,914	41.67%
540	Advertising Services	7,226	8,832	14,781	14,000	17,297	14,000	(3,297)	-19.06%
550	Printing/Binding	8,691	11,802	15,087	17,034	12,992	15,700	2,708	20.84%

**Ambridge Area School District**

**Expenditures by Type**

**2020-2021**

560	Tuition	6,278,804	7,016,461	7,870,308	8,146,588	8,176,713	8,796,000	619,287	7.57%
580	Travel	70,000	39,577	42,215	52,206	26,186	53,910	27,724	105.87%
590	IU Withholdings	22,081	21,220	22,464	21,851	21,851	22,000	149	0.68%
610	Supplies, Software, Consumables	678,750	761,785	888,966	721,416	519,192	696,137	176,945	34.08%
620	Utilities	1,038,470	968,881	1,169,444	1,062,700	816,667	898,465	81,798	10.02%
630	Meals and Refreshments	6,463	21,682	25,981	22,035	5,292	20,900	15,608	294.96%
640	Books and Periodicals	10,869	189,123	242,042	149,060	179,073	179,529	456	0.25%
650	Technical Supplies	3,000	-	-	-	-	-	-	#DIV/0!
750	New Equipment	92,757	410,887	484,421	150,134	322,662	767,300	444,638	137.80%
760	Replacement Equipment	87,122	306,308	175,687	176,177	20,256	73,450	53,194	262.61%
780	Technology Infrastructure	-	-	67,143	49,533	27,545	-	(27,545)	N/A
810	Dues and Fees	51,758	67,217	66,220	107,083	57,361	99,676	42,315	73.77%
820	Claims and Judgments	114,601	330,000	29,411	-	-	-	-	#DIV/0!
830	Interest	2,337,901	2,299,304	2,232,740	2,141,974	2,146,238	2,107,843	(38,395)	-1.79%
840	Budgetary Reserve	-	-	-	65,000	-	75,000	75,000	N/A
860	Donations/Grants	10,860	14,940	14,518	15,000	9,500	15,000	5,500	57.89%
880	Refund of Prior Year Receipts	68,291	14,919	125,148	15,000	-	25,000	25,000	#DIV/0!
910	Principal	2,834,081	3,221,824	3,517,995	3,555,272	3,547,099	4,287,920	740,821	20.89%
930	Transfers to Other Funds	750,680	750,000	-	-	-	-	-	#DIV/0!
<b>TOTALS</b>		<b>45,840,130</b>	<b>49,735,227</b>	<b>50,811,476</b>	<b>50,252,228</b>	<b>49,300,130</b>	<b>51,727,933</b>	<b>2,427,803</b>	<b>4.92%</b>
				5,750,735	5,697,246	5,693,337	6,395,763		
				235,296	202,083	66,861	214,676		

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2020

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Keith Bielby

(724)266-2833

Extn :2240

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
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kbielby@ambridge.k12.pa.us

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ambridge Area SD	COUNTY : Beaver	AUN : 127040703
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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	\$51727933
Ending Unassigned Fund Balance	\$968487
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.9%

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
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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> Ambridge Area SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127040703
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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>
--	-------------

**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.	Budget Reserve is used for unanticipated expenditures that may occur in the fiscal year. Amounts are transferred from this line item to the appropriate expenditure account code.
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.	Unassigned fund balance is within 8% of total expenditures which is allowable by PDE and in line with board policy.

<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	45,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	2,735,428
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,535,428</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,574,376
7000 Revenue from State Sources	21,585,134
8000 Revenue from Federal Sources	1,020,270
9000 Other Financing Sources	981,212
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$49,160,992</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$52,696,420</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,556,477
6113 Public Utility Realty Taxes	22,690
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6120 Current Per Capita Taxes, Section 679	76,900
6140 Current Act 511 Taxes - Flat Rate Assessments	49,900
6150 Current Act 511 Taxes - Proportional Assessments	2,886,701
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,280,000
6500 Earnings on Investments	29,558
6700 Revenues from LEA Activities	80,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	382,300
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	36,000
6990 Refunds and Other Miscellaneous Revenue	120,000

<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,574,376</b>
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**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,975,646
7271 Special Education funds for School-Aged Pupils	2,241,939
7292 Pre-K Counts	700,000
7311 Pupil Transportation Subsidy	1,125,617
7312 Nonpublic and Charter School Pupil Transportation Subsidy	47,355
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	651,959
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,052,946
7360 Safe Schools	530,217
7505 Ready to Learn Block Grant	422,955
7810 State Share of Social Security and Medicare Taxes	710,047
7820 State Share of Retirement Contributions	3,081,453

<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,585,134</b>
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**REVENUE FROM FEDERAL SOURCES**

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	76,270
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	640,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8517 NCLB, Title IV - 21st Century Schools	50,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,020,270</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	696,212
9400 Sale of or Compensation for Loss of Fixed Assets	285,000
<b>OTHER FINANCING SOURCES</b>	<b>\$981,212</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>49,160,992</b>

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,556,477
Amount of Tax Relief for Homestead Exclusions	<u>\$1,052,946</u>
Total Approx. Tax Revenue:	\$21,609,423
Approx. Tax Levy for Tax Rate Calculation:	\$23,653,446

Beaver

Total

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<b>2019-20 Data</b>		
a. Assessed Value	\$286,596,600	\$286,596,600
b. Real Estate Mills	83.4709	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$1,065,157,819	\$1,065,157,819
d. Assessed Value	\$283,373,560	\$283,373,560
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$23,922,476	\$23,922,476
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$23,922,476	\$23,922,476
(f Total * g)		
i. Base Mills Subject to Index	83.4709	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.95585%	90.95585%
k. Tax Levy Needed	\$23,653,446	\$23,653,446
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>83.4709</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,653,446	\$23,653,446
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,600,500
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,556,477
(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>\$20,556,477</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,052,946</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,609,423</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,653,446</b>

	<b>Beaver</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	86.3923	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,481,294	\$24,481,294
<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>		
<b>V.</b> Assessed Value Exclusion per Homestead	\$1,998.54	
Number of Homestead/Farmstead Properties	6314	6314
Median Assessed Value of Homestead Properties		\$23,450

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,556,477</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,052,946</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,609,423</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,653,446</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,052,946	Lowering RE Tax Rate	\$0		\$1,052,946
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,052,946</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>
Beaver	283,373,560	83.4709	23,653,446			90.95585%	
<b>Totals:</b>	<b>283,373,560</b>		<b>23,653,446</b>	1,052,946 =	22,600,500 X	90.95585% =	20,556,477

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		76,900
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	14,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,900
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 49,900 49,900**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,445,101	2,445,101
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	195,600	195,600
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	0.5000	0.7500	246,000	246,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,886,701 2,886,701**

**Total Act 511, Current Taxes 2,936,601**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,065,157,819 X</b>	<b>12</b>	<b>12,781,894</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Beaver	83.4709	83.4709	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	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	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.5%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,690,374
1200 Special Programs - Elementary / Secondary	9,195,116
1300 Vocational Education	570,000
1400 Other Instructional Programs - Elementary / Secondary	277,870
1500 Nonpublic School Programs	12,000
1800 Pre-Kindergarten	466,448
<b>Total Instruction</b>	<b>\$30,211,808</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,114,120
2200 Support Services - Instructional Staff	637,538
2300 Support Services - Administration	2,419,554
2400 Support Services - Pupil Health	396,250
2500 Support Services - Business	655,777
2600 Operation and Maintenance of Plant Services	4,111,884
2700 Student Transportation Services	3,202,869
2800 Support Services - Central	1,381,130
2900 Other Support Services	22,000
<b>Total Support Services</b>	<b>\$13,941,122</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	939,919
3300 Community Services	139,321
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,079,240</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,420,763
5900 Budgetary Reserve	75,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,495,763</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$51,727,933</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,265,626
200 Personnel Services - Employee Benefits	5,633,236
300 Purchased Professional and Technical Services	370,000
400 Purchased Property Services	4,400
500 Other Purchased Services	4,250,730
600 Supplies	155,028
700 Property	8,000
800 Other Objects	3,354
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,690,374</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,950,942
200 Personnel Services - Employee Benefits	1,743,292
300 Purchased Professional and Technical Services	680,350
400 Purchased Property Services	1,000
500 Other Purchased Services	3,788,670
600 Supplies	19,002
700 Property	5,000
800 Other Objects	6,860
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,195,116</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	570,000
<b>Total Vocational Education</b>	<b>\$570,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,272
200 Personnel Services - Employee Benefits	11,498
500 Other Purchased Services	237,600
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$277,870</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	6,000
<b>Total Nonpublic School Programs</b>	<b>\$12,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	281,331
200 Personnel Services - Employee Benefits	164,117
500 Other Purchased Services	5,000
600 Supplies	16,000
<b>Total Pre-Kindergarten</b>	<b>\$466,448</b>
<b>Total Instruction</b>	<b>\$30,211,808</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	652,444
200 Personnel Services - Employee Benefits	382,006
300 Purchased Professional and Technical Services	17,800
500 Other Purchased Services	12,110
600 Supplies	14,663
800 Other Objects	35,097
<b>Total Support Services - Students</b>	<b>\$1,114,120</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	262,232
200 Personnel Services - Employee Benefits	153,456
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	9,800
600 Supplies	173,050
<b>Total Support Services - Instructional Staff</b>	<b>\$637,538</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,239,564
200 Personnel Services - Employee Benefits	801,230
300 Purchased Professional and Technical Services	280,000
500 Other Purchased Services	39,250
600 Supplies	37,795
800 Other Objects	21,715
<b>Total Support Services - Administration</b>	<b>\$2,419,554</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	193,238
200 Personnel Services - Employee Benefits	106,412
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	300
600 Supplies	4,100
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$396,250</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	268,689
200 Personnel Services - Employee Benefits	167,538
300 Purchased Professional and Technical Services	41,300
400 Purchased Property Services	167,000
500 Other Purchased Services	1,500
600 Supplies	7,500
800 Other Objects	2,250
<b>Total Support Services - Business</b>	<b>\$655,777</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,173,089
200 Personnel Services - Employee Benefits	859,784
300 Purchased Professional and Technical Services	206,300
400 Purchased Property Services	651,655
500 Other Purchased Services	270,992

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	898,514
700 Property	51,000
800 Other Objects	550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,111,884</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,006,904
600 Supplies	195,965
<b>Total Student Transportation Services</b>	<b>\$3,202,869</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	146,380
200 Personnel Services - Employee Benefits	91,750
300 Purchased Professional and Technical Services	121,000
400 Purchased Property Services	32,000
500 Other Purchased Services	14,000
600 Supplies	211,500
700 Property	764,500
<b>Total Support Services - Central</b>	<b>\$1,381,130</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	22,000
<b>Total Other Support Services</b>	<b>\$22,000</b>
<b>Total Support Services</b>	<b>\$13,941,122</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	435,930
200 Personnel Services - Employee Benefits	211,822
300 Purchased Professional and Technical Services	99,710
400 Purchased Property Services	18,500
500 Other Purchased Services	87,142
600 Supplies	44,915
700 Property	12,250
800 Other Objects	29,650
<b>Total Student Activities</b>	<b>\$939,919</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	49,280
200 Personnel Services - Employee Benefits	17,541
300 Purchased Professional and Technical Services	48,000
600 Supplies	9,500
800 Other Objects	15,000
<b>Total Community Services</b>	<b>\$139,321</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,079,240</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,132,843

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	4,287,920
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,420,763</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	75,000
<b>Total Budgetary Reserve</b>	<b>\$75,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,495,763</b>
<b>TOTAL EXPENDITURES</b>	<b>\$51,727,933</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	2,550,000	2,575,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,907,991	3,879,991
Debt Service Fund		
Food Service / Cafeteria Operations Fund	255,000	275,000
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	6,734	3,734
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,719,725</b>	<b>\$6,733,725</b>

**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>\$5,719,725</b>	<b>\$6,733,725</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	58,684,645	52,795,660
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	328,104	175,275
0540 Accumulated Compensated Absences	597,500	585,110
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	748,352	586,783
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$60,358,601</b>	<b>\$54,142,828</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

**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

<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>\$60,358,601</b>	<b>\$54,142,828</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>\$60,358,601</b>	<b>\$54,142,828</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	45,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	968,487
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$968,487</b>
<b>5900 Budgetary Reserve</b>	<b>75,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,088,487</b>