

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Judith L. Douber
President of the Board - Original Signature Required

6/15/2020
Date

W. J. ...
Secretary of the Board - Original Signature Required

6/15/2020
Date

E. B. ...
Chief School Administrator - Original Signature Required

6/15/2020
Date

Mark Jannone

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Extn :

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)

SCHOOL DISTRICT : Canton Area SD	COUNTY : Bradford	AUN : 117081003
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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	\$16975302
Ending Unassigned Fund Balance	\$797445
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.

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/2020
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Canton Area SD	County : Bradford	AUN Number : 117081003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Judith L. Souber</i>	DATE 5/20/2020
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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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$78,493.00 Function 2200, Object 200: \$95,215.00</p>	<p>Since 2271-240 was used to code all certified staff tuition, the 2200-200's account for far more employees that who are coded to 2200-100.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary reserve is to be used to cover unexpected expenses.</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>Unassigned fund balance will be used to cover additional unexpected and unbudgeted costs or assigned at the end of the year.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance is reserved for future known expenses.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,632,895
0850 Unassigned Fund Balance	1,778,211
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,411,106</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,237,308
7000 Revenue from State Sources	10,998,799
8000 Revenue from Federal Sources	758,429
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,994,536</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,405,642</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,954,961
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	70,000
6120 Current Per Capita Taxes, Section 679	12,024
6140 Current Act 511 Taxes - Flat Rate Assessments	12,024
6150 Current Act 511 Taxes - Proportional Assessments	503,399
6400 Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	204,000
6910 Rentals	1,500
6990 Refunds and Other Miscellaneous Revenue	125,400
REVENUE FROM LOCAL SOURCES	\$4,237,308
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,085,583
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	14,412
7271 Special Education funds for School-Aged Pupils	730,240
7311 Pupil Transportation Subsidy	576,563
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	305,030
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	298,154
7360 Safe Schools	178,971
7501 PA Accountability Grants	203,216
7810 State Share of Social Security and Medicare Taxes	358,640
7820 State Share of Retirement Contributions	1,212,990
REVENUE FROM STATE SOURCES	\$10,998,799
REVENUE FROM FEDERAL SOURCES	
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	308,429
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,000
8517 NCLB, Title IV - 21st Century Schools	28,000
REVENUE FROM FEDERAL SOURCES	\$758,429
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,994,536

Act 1 Index (current): 3.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$2,954,965			
Amount of Tax Relief for Homestead Exclusions	\$298,154			
Total Approx. Tax Revenue:	\$3,253,119			
Approx. Tax Levy for Tax Rate Calculation:	\$3,588,621			

	Bradford	Lycoming	Tioga	Total
2019-20 Data				
a. Assessed Value	\$65,302,521	\$32,580,410	\$46,999,155	\$144,882,086
b. Real Estate Mills	34.7216	15.4056	16.7697	
I. 2020-21 Data				
c. 2018 STEB Market Value	\$192,340,319	\$40,727,622	\$65,344,439	\$298,412,380
d. Assessed Value	\$65,506,118	\$33,650,340	\$47,011,003	\$146,167,461
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2019-20 Calculations				
f. 2019-20 Tax Levy	\$2,267,408	\$501,921	\$788,162	\$3,557,491
(a * b)				
2020-21 Calculations				
g. Percent of Total Market Value	64.45454%	13.64810%	21.89736%	100.00000%
II.				
h. Rebalanced 2019-20 Tax Levy	\$2,292,964	\$485,530	\$778,997	\$3,557,491
(f Total * g)				
i. Base Mills Subject to Index	35.1129	15.4056	16.7697	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	90.46000%	85.45000%	90.58600%	89.80382%
k. Tax Levy Needed	\$2,313,029	\$489,779	\$785,813	\$3,588,621
(Approx. Tax Levy * g)				
I. 2020-21 Real Estate Tax Rate	35.3101	14.5549	16.7155	
(k / d * 1000)				
III.				
m. Tax Levy Generated by Mills	\$2,313,028	\$489,777	\$785,812	\$3,588,617
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$3,290,463
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$2,954,961
(n * Est. Pct. Collection)				

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$2,954,965

Amount of Tax Relief for Homestead Exclusions

\$298,154

Total Approx. Tax Revenue:

\$3,253,119

Approx. Tax Levy for Tax Rate Calculation:

\$3,588,621

	Bradford	Lycoming	Tioga	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	36.4471	15.9910	17.4069	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,387,508	\$538,103	\$818,316	\$3,743,927
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,797.00	\$14,064.00	\$12,246.00	
Number of Homestead/Farmstead Properties	1021	148	297	1466
Median Assessed Value of Homestead Properties				\$38,800

Act 1 Index (current): 3.8%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$2,954,965

Amount of Tax Relief for Homestead Exclusions \$298,154

Total Approx. Tax Revenue: \$3,253,119

Approx. Tax Levy for Tax Rate Calculation: \$3,588,621

	Bradford	Lycoming	Tioga	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$298,154	Lowering RE Tax Rate	\$298,154
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				
Amount of Tax Relief from State/Local Sources				\$298,154

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>
Bradford	65,506,118	35.3101	2,313,028			90.46000%	
Lycoming	33,650,340	14.5549	489,777			85.45000%	
Tioga	47,011,003	16.7155	785,812			90.58600%	
Totals:	146,167,461		3,588,617	- 298,154 =	3,290,463 X	89.80382% =	2,954,961

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,024	12,024
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	12,024	12,024
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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
Total Current Act 511 Taxes– Flat Rate Assessments			12,024	12,024
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	408,000	408,000
6152 Current Act 511 Occupation Taxes	200.0000	0.0000	25,399	25,399
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			503,399	503,399
Total Act 511, Current Taxes				515,423
Act 511 Tax Limit -->		298,412,380 X	12	3,580,949
		Market Value	Mills	(511 Limit)

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>								
	Bradford	35.1129	35.3101	0.57%	Yes	3.8%			
	Lycoming	15.4056	14.5549	-5.51%	Yes	3.8%			
	Tioga	16.7697	16.7155	-0.31%	Yes	3.8%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.8%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,847,566
1200 Special Programs - Elementary / Secondary	2,031,958
1300 Vocational Education	305,444
1400 Other Instructional Programs - Elementary / Secondary	104,296
Total Instruction	\$10,289,264
2000 Support Services	
2100 Support Services - Students	429,083
2200 Support Services - Instructional Staff	303,018
2300 Support Services - Administration	1,099,655
2400 Support Services - Pupil Health	185,753
2500 Support Services - Business	410,096
2600 Operation and Maintenance of Plant Services	1,239,418
2700 Student Transportation Services	888,500
2800 Support Services - Central	273,989
Total Support Services	\$4,829,512
3000 Operation of Non-Instructional Services	
3200 Student Activities	489,256
Total Operation of Non-Instructional Services	\$489,256
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	925,799
5900 Budgetary Reserve	441,471
Total Other Expenditures and Financing Uses	\$1,367,270
Total Estimated Expenditures and Other Financing Uses	\$16,975,302

2020-2021 Final General Fund Budget

LEA : 117081003 Canton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,522,934
200 Personnel Services - Employee Benefits	2,901,467
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	36,400
500 Other Purchased Services	178,700
600 Supplies	185,150
800 Other Objects	1,415
Total Regular Programs - Elementary / Secondary	\$7,847,566
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	922,210
200 Personnel Services - Employee Benefits	788,708
300 Purchased Professional and Technical Services	252,000
500 Other Purchased Services	51,000
600 Supplies	16,025
800 Other Objects	2,015
Total Special Programs - Elementary / Secondary	\$2,031,958
1300 <u>Vocational Education</u>	
500 Other Purchased Services	305,444
Total Vocational Education	\$305,444
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,296
300 Purchased Professional and Technical Services	100,000
Total Other Instructional Programs - Elementary / Secondary	\$104,296
Total Instruction	\$10,289,264
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	177,094
200 Personnel Services - Employee Benefits	143,029
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	300
500 Other Purchased Services	4,000
600 Supplies	4,050
800 Other Objects	610
Total Support Services - Students	\$429,083
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	78,493
200 Personnel Services - Employee Benefits	95,215
300 Purchased Professional and Technical Services	98,535
400 Purchased Property Services	2,400
500 Other Purchased Services	15,600
600 Supplies	12,500

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	275
Total Support Services - Instructional Staff	\$303,018
2300 Support Services - Administration	
100 Personnel Services - Salaries	555,965
200 Personnel Services - Employee Benefits	405,405
300 Purchased Professional and Technical Services	92,075
400 Purchased Property Services	1,635
500 Other Purchased Services	21,125
600 Supplies	16,050
800 Other Objects	7,400
Total Support Services - Administration	\$1,099,655
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	102,122
200 Personnel Services - Employee Benefits	78,186
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	200
500 Other Purchased Services	1,150
600 Supplies	2,000
800 Other Objects	95
Total Support Services - Pupil Health	\$185,753
2500 Support Services - Business	
100 Personnel Services - Salaries	212,836
200 Personnel Services - Employee Benefits	178,310
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	1,600
500 Other Purchased Services	4,200
600 Supplies	1,500
800 Other Objects	250
Total Support Services - Business	\$410,096
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	350,093
200 Personnel Services - Employee Benefits	340,899
300 Purchased Professional and Technical Services	99,394
400 Purchased Property Services	235,383
500 Other Purchased Services	56,649
600 Supplies	157,000
Total Operation and Maintenance of Plant Services	\$1,239,418
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	885,000
600 Supplies	1,500
Total Student Transportation Services	\$888,500
2800 Support Services - Central	
100 Personnel Services - Salaries	48,277

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	41,512
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	7,000
500 Other Purchased Services	26,900
600 Supplies	120,300
Total Support Services - Central	\$273,989
Total Support Services	\$4,829,512
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	189,136
200 Personnel Services - Employee Benefits	81,684
300 Purchased Professional and Technical Services	72,200
400 Purchased Property Services	13,000
500 Other Purchased Services	40,900
600 Supplies	90,336
800 Other Objects	2,000
Total Student Activities	\$489,256
Total Operation of Non-Instructional Services	\$489,256
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	925,799
Total Debt Service / Other Expenditures and Financing Uses	\$925,799
5900 <u>Budgetary Reserve</u>	
800 Other Objects	441,471
Total Budgetary Reserve	\$441,471
Total Other Expenditures and Financing Uses	\$1,367,270
TOTAL EXPENDITURES	\$16,975,302

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,400,000	3,200,000
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		
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		
Total Cash and Short-Term Investments	\$4,450,000	\$3,250,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$4,450,000** **\$3,250,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	5,800,000	4,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	210,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$6,010,000	\$5,110,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$6,010,000	\$5,110,000

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

TOTAL INDEBTEDNESS	\$6,010,000	\$5,110,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,632,895
0850 Unassigned Fund Balance	797,445
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,430,340
5900 Budgetary Reserve	441,471
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,871,811