

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joseph Ambrosini

(724)656-4774

Extn :

Contact Person

Telephone

Extension

jambrosini@ncasd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT New Castle Area SD	COUNTY Lawrence	AUN 104375302
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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	\$53,280,370
Ending Unassigned Fund Balance	\$12,655,561
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	24%

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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DUI DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

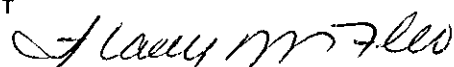
24 PS 6-687(a)(1)

(03/2006)

School District Name : New Castle Area SD	County : Lawrence	AUN Number : 104375302
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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 	DATE 5/29/2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	185,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,185,000	
0850 Unassigned Fund Balance	760,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$1,945,000
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,402,835	
7000 Revenue from State Sources	37,763,251	
8000 Revenue from Federal Sources	4,282,512	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		\$52,448,598
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$54,393,598</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,676,610
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	16,000
6120 Current Per Capita Taxes, Section 679	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	63,500
6150 Current Act 511 Taxes - Proportional Assessments	1,317,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,262,500
6500 Earnings on Investments	25,025
6700 Revenues from LEA Activities	72,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	605,000
6910 Rentals	91,200
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	185,000
6960 Services Provided Other Local Governmental Units / LEAs	27,000
6990 Refunds and Other Miscellaneous Revenue	8,000
REVENUE FROM LOCAL SOURCES	\$10,402,835
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	24,515,472
7112 Basic Education Funding-Social Security	1,162,889
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,839,173
7311 Pupil Transportation Subsidy	841,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	44,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	885,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,185,239
7360 Safe Schools	355,744
7505 Ready to Learn Block Grant	809,588
7820 State Share of Retirement Contributions	5,063,146
REVENUE FROM STATE SOURCES	\$37,763,251
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,407,168
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	238,520
8517 NCLB, Title IV - 21st Century Schools	451,824

	Amount
REVENUE FROM FEDERAL SOURCES	
8732 ARRA - Qualified School Construction Bonds (QSCB)	830,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	55,000
REVENUE FROM FEDERAL SOURCES	\$4,282,512
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	52,448,598

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,676,610
Amount of Tax Relief for Homestead Exclusions	\$1,185,239
Total Approx. Tax Revenue:	\$7,861,849
Approx. Tax Levy for Tax Rate Calculation:	\$9,030,863

Lawrence	Total
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2019-20 Data

a. Assessed Value	\$523,441,374	\$523,441,374
b. Real Estate Mills	17.2700	

I. 2020-21 Data

c. 2018 STEB Market Value	\$547,496,181	\$547,496,181
d. Assessed Value	\$522,921,982	\$522,921,982
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy (a * b)	\$9,039,833	\$9,039,833
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2020-21 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$9,039,833	\$9,039,833
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.2700	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	85.09980%	85.09980%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$9,030,863	\$9,030,863

I. 2020-21 Real Estate Tax Rate (k / d * 1000)	17.2700
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III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$9,030,863	\$9,030,863
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$7,845,624
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$6,676,610

Act 1 Index (current): 4.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$6,676,610
Amount of Tax Relief for Homestead Exclusions	<u>\$1,185,239</u>
Total Approx. Tax Revenue:	\$7,861,849
Approx. Tax Levy for Tax Rate Calculation:	\$9,030,863

Lawrence Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.9780	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,401,091	\$9,401,091
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (l * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$15,345.68	
Number of Homestead/Farmstead Properties	4508	4508
Median Assessed Value of Homestead Properties		\$44,500

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,676,610
Amount of Tax Relief for Homestead Exclusions	\$1,185,239
Total Approx. Tax Revenue:	\$7,861,849
Approx. Tax Levy for Tax Rate Calculation:	\$9,030,863
	Lawrence

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,185,239	Lowering RE Tax Rate	SC	\$1,185,239
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			SC
Amount of Tax Relief from State/Local Sources				\$1,185,239

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills		
Lawrence	522,921,982	17.2700	9,030,863			85.09980%			
Totals:	522,921,982		9,030,863	-	1,185,239	=	7,845,624 X	85.09980% =	6,676,610

	Rate			Estimated Revenue	
6120	Current Per Capita Taxes, Section 679	\$5.00		32,000	
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$10.00	\$0.00	100,000	63,500
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			100,000	63,500
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,600,000	1,202,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	115,000	115,000
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			1,715,000	1,317,000
	Total Act 511, Current Taxes				1,380,500
	Act 511 Tax Limit -->		547,496,181 X	12	6,569,954
			Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	Current Real Estate Taxes Lawrence	17.2700	17.2700	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 Current Act 511 Taxes – Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes Current Act 511 Taxes – Proportional Assessments	\$10.00	\$10.00	0.00%	Yes	4.1%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,990,933
1200 Special Programs - Elementary / Secondary	8,670,149
1300 Vocational Education	1,899,226
1400 Other Instructional Programs - Elementary / Secondary	555,941
1500 Nonpublic School Programs	74,494
Total Instruction	\$35,190,743
2000 Support Services	
2100 Support Services - Students	1,536,587
2200 Support Services - Instructional Staff	702,595
2300 Support Services - Administration	3,324,853
2400 Support Services - Pupil Health	817,613
2500 Support Services - Business	918,764
2600 Operation and Maintenance of Plant Services	2,706,456
2700 Student Transportation Services	1,737,240
2800 Support Services - Central	548,497
2900 Other Support Services	16,500
Total Support Services	\$12,309,105
3000 Operation of Non-Instructional Services	
3200 Student Activities	918,335
3300 Community Services	39,018
Total Operation of Non-Instructional Services	\$957,353
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,665,836
Total Other Expenditures and Financing Uses	\$4,665,836
Total Estimated Expenditures and Other Financing Uses	\$53,128,037

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,618,830
200 Personnel Services - Employee Benefits	8,973,757
300 Purchased Professional and Technical Services	30,580
400 Purchased Property Services	28,244
500 Other Purchased Services	1,138,750
600 Supplies	194,517
800 Other Objects	6,255
Total Regular Programs - Elementary / Secondary	\$23,990,933
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,346,575
200 Personnel Services - Employee Benefits	2,340,276
300 Purchased Professional and Technical Services	510,046
400 Purchased Property Services	383
500 Other Purchased Services	1,418,072
600 Supplies	54,347
800 Other Objects	450
Total Special Programs - Elementary / Secondary	\$8,670,149
1300 Vocational Education	
500 Other Purchased Services	1,899,226
Total Vocational Education	\$1,899,226
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	192,272
200 Personnel Services - Employee Benefits	102,641
300 Purchased Professional and Technical Services	18,526
400 Purchased Property Services	482
500 Other Purchased Services	233,429
600 Supplies	8,565
800 Other Objects	26
Total Other Instructional Programs - Elementary / Secondary	\$555,941
1500 Nonpublic School Programs	
100 Personnel Services - Salaries	32,000
200 Personnel Services - Employee Benefits	11,740
300 Purchased Professional and Technical Services	20,914
600 Supplies	9,840
Total Nonpublic School Programs	\$74,494
Total Instruction	\$35,190,743
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	906,014
200 Personnel Services - Employee Benefits	601,535
300 Purchased Professional and Technical Services	16,434
500 Other Purchased Services	4,915

Description	Amount
600 Supplies	7,689
Total Support Services - Students	\$1,536,587
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	410,447
200 Personnel Services - Employee Benefits	235,766
300 Purchased Professional and Technical Services	49,462
500 Other Purchased Services	162
600 Supplies	6,758
Total Support Services - Instructional Staff	\$702,595
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,565,343
200 Personnel Services - Employee Benefits	1,291,026
300 Purchased Professional and Technical Services	226,787
400 Purchased Property Services	39,356
500 Other Purchased Services	157,469
600 Supplies	40,698
800 Other Objects	4,174
Total Support Services - Administration	\$3,324,853
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	496,354
200 Personnel Services - Employee Benefits	312,764
300 Purchased Professional and Technical Services	5,759
500 Other Purchased Services	161
600 Supplies	2,575
Total Support Services - Pupil Health	\$817,613
2500 Support Services - Business	
100 Personnel Services - Salaries	445,190
200 Personnel Services - Employee Benefits	280,530
300 Purchased Professional and Technical Services	26,009
400 Purchased Property Services	56,245
500 Other Purchased Services	58,365
600 Supplies	13,140
800 Other Objects	39,285
Total Support Services - Business	\$918,764
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	919,427
200 Personnel Services - Employee Benefits	676,445
300 Purchased Professional and Technical Services	89,856
400 Purchased Property Services	815,097
500 Other Purchased Services	23,883
600 Supplies	171,748
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$2,706,456
2700 Student Transportation Services	

Description	Amount
100 Personnel Services - Salaries	12,455
200 Personnel Services - Employee Benefits	7,255
300 Purchased Professional and Technical Services	80
500 Other Purchased Services	1,717,239
600 Supplies	211
Total Student Transportation Services	\$1,737,240
2800 Support Services - Central	
100 Personnel Services - Salaries	326,454
200 Personnel Services - Employee Benefits	127,847
300 Purchased Professional and Technical Services	40,231
400 Purchased Property Services	19,076
500 Other Purchased Services	3,407
600 Supplies	31,222
800 Other Objects	260
Total Support Services - Central	\$548,497
2900 Other Support Services	
500 Other Purchased Services	16,500
Total Other Support Services	\$16,500
Total Support Services	\$12,309,105
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	427,122
200 Personnel Services - Employee Benefits	179,661
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	43,600
500 Other Purchased Services	69,176
600 Supplies	117,776
800 Other Objects	8,000
Total Student Activities	\$918,335
3300 Community Services	
300 Purchased Professional and Technical Services	24,018
800 Other Objects	15,000
Total Community Services	\$39,018
Total Operation of Non-Instructional Services	\$957,353
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,925,836
900 Other Uses of Funds	2,740,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$4,665,836
Total Other Expenditures and Financing Uses	\$4,665,836
TOTAL EXPENDITURES	\$53,128,037

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	4,200,000	3,800,000
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	45,000	45,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
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	\$4,395,000	\$3,995,000

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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

\$4,395,000

\$3,995,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	45,500,000	43,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	250,000	240,000
0540 Accumulated Compensated Absences	2,500,000	2,610,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund

\$48,250,000

\$45,850,000

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

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

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

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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$48,250,000

\$45,850,000

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

\$48,250,000

\$45,850,000

<u>Description</u>	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	9,111	8,828
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$9,111	\$8,828
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration	7,920	4,779
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$7,920	\$4,779
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$17,031	\$13,607

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	6,332	6,258
200 Personnel Services - Employee Benefits	2,779	2,570
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$9,111	\$8,828
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$9,111	\$8,828
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

Description	Nonspecial Education	Special Education
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 Support Services - Administration		
100 Personnel Services - Salaries	5,614	2,894
200 Personnel Services - Employee Benefits	2,306	1,885
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	\$7,920	\$4,779
2400 Support Services - Pupil Health		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 Support Services - Business		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 Operation and Maintenance of Plant Services		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	Nonspecial Education	Special Education
Total Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 Support Services - Central		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 Other Support Services		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$7,920	\$4,779
TOTAL EXPENDITURES	\$17,031	\$13,607

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$2,300	\$1,890
TOTAL REVENUES	\$2,300	\$1,890

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	437	359
7820 State Share of Retirement Contributions	1,863	1,531
Total Revenue from State Sources	\$2,300	\$1,890
TOTAL REVENUES	\$2,300	\$1,890

Account Description	Amounts
0810 Nonspendable Fund Balance	185,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,265,561
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,265,561

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$1,450,561**