

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Tioga SD	COUNTY : Tioga	AUN : 117596003
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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	\$37521643
Ending Unassigned Fund Balance	\$223520
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.6%

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 <i>Melana L. Becker</i>	DATE 6/10/2020
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

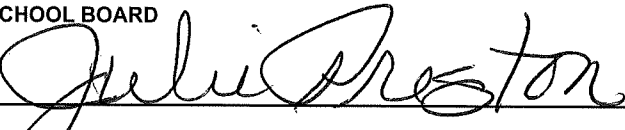
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Tioga SD	County : Tioga	AUN Number : 117596003
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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 5/11/2020
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$2,135.00 Function 2800, Object 200: \$15,164.00	Tuition for Administration and Certified Support Professionals are included in object code 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserves--\$2,492,340.00; Tech Reserve--\$650,000.00; Capital Reserve--\$1,000,000.00; GASB Reserve--\$600,000.00; Insurance Reserve--\$840,000.00; Board Initiative Reserve--\$150,000.00; Special Ed Reserve--\$650,000.00; Textbook Reserve--\$200,000.00

<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	5,811,039
0850 Unassigned Fund Balance	2,634,940
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,445,979</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,182,795
7000 Revenue from State Sources	21,233,794
8000 Revenue from Federal Sources	962,021
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,378,610</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,824,589</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,339,544
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	10,900
6114 Payments in Lieu of Current Taxes - State / Local	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	2,140,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	410,000
6910 Rentals	3,700
6940 Tuition from Patrons	6,275
6990 Refunds and Other Miscellaneous Revenue	131,000
REVENUE FROM LOCAL SOURCES	\$12,182,795
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,293,852
7160 Tuition for Orphans Subsidy	12,000
7220 Vocational Education	71,209
7240 Driver Education - Student	3,900
7271 Special Education funds for School-Aged Pupils	1,737,364
7311 Pupil Transportation Subsidy	1,482,275
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	215,337
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	476,782
7810 State Share of Social Security and Medicare Taxes	730,556
7820 State Share of Retirement Contributions	3,158,519
REVENUE FROM STATE SOURCES	\$21,233,794
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	545,135
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,683
8517 NCLB, Title IV - 21st Century Schools	149,142
8521 Vocational Education - Operating Expenditures	50,082

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	123,979
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$962,021
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,378,610
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Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$8,339,544
Amount of Tax Relief for Homestead Exclusions	<u>\$476,785</u>
Total Approx. Tax Revenue:	\$8,816,329
Approx. Tax Levy for Tax Rate Calculation:	\$9,961,954

Tioga

Total

2019-20 Data		
a. Assessed Value	\$537,256,366	\$537,256,366
b. Real Estate Mills	18.4590	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$726,526,207	\$726,526,207
d. Assessed Value	\$539,680,041	\$539,680,041
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$9,917,215	\$9,917,215
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$9,917,215	\$9,917,215
(f Total * g)		
i. Base Mills Subject to Index	18.4590	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.92193%	87.92193%
k. Tax Levy Needed	\$9,961,954	\$9,961,954
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	18.4590	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,961,954	\$9,961,954
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,485,169
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,339,544
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,339,544	
Amount of Tax Relief for Homestead Exclusions	<u>\$476,785</u>	
Total Approx. Tax Revenue:	\$8,816,329	
Approx. Tax Levy for Tax Rate Calculation:	\$9,961,954	
	Tioga	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.1604	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,340,485	\$10,340,485
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 (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,561.00	
Number of Homestead/Farmstead Properties	3416	3416
Median Assessed Value of Homestead Properties		\$69,240

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,339,544
Amount of Tax Relief for Homestead Exclusions	<u>\$476,785</u>
Total Approx. Tax Revenue:	\$8,816,329
Approx. Tax Levy for Tax Rate Calculation:	\$9,961,954

Tioga	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$476,782	Lowering RE Tax Rate	\$0	\$476,782
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3			\$3
Amount of Tax Relief from State/Local Sources				\$476,785

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>
Tioga	539,680,041	18.4590	9,961,954			87.92193%	
Totals:	539,680,041		9,961,954	476,785 =	9,485,169 X	87.92193% =	8,339,544

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,876
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 19,876 19,876

	<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	1.200%	0.000%	1,980,000	1,980,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
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 2,140,000 2,140,000

Total Act 511, Current Taxes 2,159,876

Act 511 Tax Limit -->	726,526,207 X	12	8,718,314
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Tioga	18.4590	18.4590	0.00%	Yes	3.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.8%			
6141	Current Act 511 Per Capita Taxes					3.8%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.8%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
6144	Current Act 511 Trailer Taxes					3.8%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.8%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.8%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.8%			
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.8%			
6152	Current Act 511 Occupation Taxes					3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6154	Current Act 511 Amusement Taxes					3.8%			
6155	Current Act 511 Business Privilege Taxes					3.8%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.8%			
6157	Current Act 511 Mercantile Taxes					3.8%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,929,738
1200 Special Programs - Elementary / Secondary	5,604,212
1300 Vocational Education	290,028
1400 Other Instructional Programs - Elementary / Secondary	166,722
Total Instruction	\$22,990,700
2000 Support Services	
2100 Support Services - Students	1,177,863
2200 Support Services - Instructional Staff	1,495,712
2300 Support Services - Administration	2,035,908
2400 Support Services - Pupil Health	376,225
2500 Support Services - Business	381,782
2600 Operation and Maintenance of Plant Services	2,926,118
2700 Student Transportation Services	2,344,065
2800 Support Services - Central	102,169
2900 Other Support Services	2,500
Total Support Services	\$10,842,342
3000 Operation of Non-Instructional Services	
3200 Student Activities	661,285
3300 Community Services	35,252
Total Operation of Non-Instructional Services	\$696,537
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	45,000
Total Facilities Acquisition, Construction and Improvement Services	\$45,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,593,712
5200 Interfund Transfers - Out	525,500
5900 Budgetary Reserve	827,852
Total Other Expenditures and Financing Uses	\$2,947,064
Total Estimated Expenditures and Other Financing Uses	\$37,521,643

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,182,154
200 Personnel Services - Employee Benefits	6,518,850
300 Purchased Professional and Technical Services	60,320
400 Purchased Property Services	69,600
500 Other Purchased Services	508,547
600 Supplies	506,532
700 Property	83,130
800 Other Objects	605
Total Regular Programs - Elementary / Secondary	\$16,929,738
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,625,912
200 Personnel Services - Employee Benefits	2,362,416
300 Purchased Professional and Technical Services	213,000
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	36,578
700 Property	2,200
Total Special Programs - Elementary / Secondary	\$5,604,212
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	137,405
200 Personnel Services - Employee Benefits	96,473
400 Purchased Property Services	450
500 Other Purchased Services	22,300
600 Supplies	17,616
700 Property	15,784
Total Vocational Education	\$290,028
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	62,949
200 Personnel Services - Employee Benefits	36,052
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	38,450
600 Supplies	2,671
Total Other Instructional Programs - Elementary / Secondary	\$166,722
Total Instruction	\$22,990,700
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	646,845
200 Personnel Services - Employee Benefits	473,844
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874

2020-2021 Final General Fund Budget

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	17,450
800 Other Objects	1,850
Total Support Services - Students	\$1,177,863
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	621,226
200 Personnel Services - Employee Benefits	515,871
300 Purchased Professional and Technical Services	104,872
400 Purchased Property Services	16,940
500 Other Purchased Services	36,410
600 Supplies	185,974
700 Property	12,500
800 Other Objects	1,919
Total Support Services - Instructional Staff	\$1,495,712
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	992,348
200 Personnel Services - Employee Benefits	674,512
300 Purchased Professional and Technical Services	149,950
400 Purchased Property Services	42,229
500 Other Purchased Services	111,728
600 Supplies	48,141
800 Other Objects	17,000
Total Support Services - Administration	\$2,035,908
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	182,074
200 Personnel Services - Employee Benefits	173,333
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	11,218
Total Support Services - Pupil Health	\$376,225
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	193,812
200 Personnel Services - Employee Benefits	153,766
300 Purchased Professional and Technical Services	8,695
400 Purchased Property Services	4,529
500 Other Purchased Services	11,800
600 Supplies	8,480
800 Other Objects	700
Total Support Services - Business	\$381,782
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	877,054
200 Personnel Services - Employee Benefits	728,651
300 Purchased Professional and Technical Services	82,450
400 Purchased Property Services	324,664
500 Other Purchased Services	151,000

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	644,549
700 Property	117,500
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$2,926,118
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,500
500 Other Purchased Services	2,181,515
600 Supplies	4,800
700 Property	150,250
Total Student Transportation Services	\$2,344,065
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,135
200 Personnel Services - Employee Benefits	15,164
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	6,800
600 Supplies	68,570
Total Support Services - Central	\$102,169
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$10,842,342
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	329,788
200 Personnel Services - Employee Benefits	104,365
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	4,000
500 Other Purchased Services	108,300
600 Supplies	77,185
700 Property	4,000
800 Other Objects	8,647
Total Student Activities	\$661,285
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,364
600 Supplies	20,888
Total Community Services	\$35,252
Total Operation of Non-Instructional Services	\$696,537
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	45,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$45,000
Total Facilities Acquisition, Construction and Improvement Services	\$45,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	834,712
900 Other Uses of Funds	759,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,593,712
5200 Interfund Transfers - Out	
900 Other Uses of Funds	525,500
Total Interfund Transfers - Out	\$525,500
5900 Budgetary Reserve	
800 Other Objects	827,852
Total Budgetary Reserve	\$827,852
Total Other Expenditures and Financing Uses	\$2,947,064
TOTAL EXPENDITURES	\$37,521,643

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	10,900,000	10,400,000
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	1,389,363	1,391,363
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	351,800	351,800
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	\$12,641,163	\$12,143,163
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,250,000	4,250,000
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	5,368,260	5,369,000
Other Capital Projects Fund	1,038,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$10,656,260	\$9,619,000
TOTAL CASH AND INVESTMENTS	\$23,297,423	\$21,762,163

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	21,640,000	20,695,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	330,730	268,131
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	884,698	934,698
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,855,428	\$21,897,829

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

2020-2021 Final General Fund Budget

LEA : 117596003 Northern Tioga SD

Printed 6/11/2020 7:11:03 AM

Page - 3 of 6

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	\$22,855,428	\$21,897,829

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	\$22,855,428	\$21,897,829
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,079,426
0850 Unassigned Fund Balance	223,520
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,302,946
5900 Budgetary Reserve	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,130,798