

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 6/16/2020



 Secretary of the Board - Original Signature Required

 Date 6/16/2020



 Chief School Administrator - Original Signature Required

 Date 6/16/2020

David J Marsiglio

 Contact Person

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 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 : Bloomsburg Area SD	COUNTY : Columbia	AUN : 116191203
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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	\$28081909
Ending Unassigned Fund Balance	\$1512796
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bloomsburg Area SD	County : Columbia	AUN Number : 116191203
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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 5/18/2020
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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>
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.	The district maintains a fund balance for contingencies that is within the allowable 8 percent of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board of Directors have approved the following committed funds for PSERS retirement \$4,000,000.00, compensated Absences \$250,000.00, OPEB liabilities \$250,000.00.

<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	5,800,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,238,302	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,038,302</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,412,123	
7000 Revenue from State Sources	11,074,878	
8000 Revenue from Federal Sources	564,402	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		<u>\$27,056,403</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,094,705</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,847,607
6112 Interim Real Estate Taxes	29,500
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	115,682
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,346,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	246,434
6910 Rentals	19,000
6920 Contributions and Donations from Private Sources	9,000
6940 Tuition from Patrons	34,000
6990 Refunds and Other Miscellaneous Revenue	40,000

REVENUE FROM LOCAL SOURCES \$15,412,123

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,058,128
7112 Basic Education Funding-Social Security	44,000
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,029,680
7311 Pupil Transportation Subsidy	445,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	331,632
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	492,090
7505 Ready to Learn Block Grant	234,078
7810 State Share of Social Security and Medicare Taxes	437,565
7820 State Share of Retirement Contributions	1,969,205

REVENUE FROM STATE SOURCES \$11,074,878

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	408,343
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,015
8517 NCLB, Title IV - 21st Century Schools	28,044
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$564,402
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,056,403

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,847,607
Amount of Tax Relief for Homestead Exclusions	<u>\$492,090</u>
Total Approx. Tax Revenue:	\$11,339,697
Approx. Tax Levy for Tax Rate Calculation:	\$12,021,677

Columbia

Total

2019-20 Data		
a. Assessed Value	\$258,112,716	\$258,112,716
b. Real Estate Mills	45.6200	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,008,403,329	\$1,008,403,329
d. Assessed Value	\$263,517,682	\$263,517,682
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$11,775,102	\$11,775,102
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$11,775,102	\$11,775,102
(f Total * g)		
i. Base Mills Subject to Index	45.6200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.08496%	94.08496%
k. Tax Levy Needed	\$12,021,677	\$12,021,677
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	45.6200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,021,677	\$12,021,677
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,529,587
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,847,607
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,847,607	
Amount of Tax Relief for Homestead Exclusions	<u>\$492,090</u>	
Total Approx. Tax Revenue:	\$11,339,697	
Approx. Tax Levy for Tax Rate Calculation:	\$12,021,677	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.0798	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,406,360	\$12,406,360
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	\$3,907.06	
Number of Homestead/Farmstead Properties	2763	2763
Median Assessed Value of Homestead Properties		\$33,374

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,847,607
Amount of Tax Relief for Homestead Exclusions	<u>\$492,090</u>
Total Approx. Tax Revenue:	\$11,339,697
Approx. Tax Levy for Tax Rate Calculation:	\$12,021,677
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$492,090	Lowering RE Tax Rate	\$0	\$492,090
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$492,090

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>
Columbia	263,517,682	45.6200	12,021,677			94.08496%	
Totals:	263,517,682		12,021,677	492,090 =	11,529,587 X	94.08496% =	10,847,607

	<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	50,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 50,000 50,000

	<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	1.060%	0.000%	3,100,000	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	246,400	246,400
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 3,346,400 3,346,400

Total Act 511, Current Taxes 3,396,400

Act 511 Tax Limit -->	1,008,403,329 X	12	12,100,840
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate	Less than or equal to Index		2019-20 (Rebalanced)	2020-21	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Columbia	45.6200	45.6200	0.00%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679					3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.060%	1.060%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,248,154
1200 Special Programs - Elementary / Secondary	2,757,272
1300 Vocational Education	1,647,531
1400 Other Instructional Programs - Elementary / Secondary	57,360
1500 Nonpublic School Programs	6,000
1700 Higher Education Programs for Secondary Students	105,000
Total Instruction	\$15,821,317
2000 Support Services	
2100 Support Services - Students	869,540
2200 Support Services - Instructional Staff	857,857
2300 Support Services - Administration	2,077,339
2400 Support Services - Pupil Health	393,559
2500 Support Services - Business	392,279
2600 Operation and Maintenance of Plant Services	2,305,668
2700 Student Transportation Services	1,073,380
2800 Support Services - Central	777,636
Total Support Services	\$8,747,258
3000 Operation of Non-Instructional Services	
3200 Student Activities	529,343
3300 Community Services	21,000
Total Operation of Non-Instructional Services	\$550,343
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	84,480
5200 Interfund Transfers - Out	2,878,511
Total Other Expenditures and Financing Uses	\$2,962,991
Total Estimated Expenditures and Other Financing Uses	\$28,081,909

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,280,854
200 Personnel Services - Employee Benefits	4,329,675
300 Purchased Professional and Technical Services	40,358
400 Purchased Property Services	58,392
500 Other Purchased Services	356,789
600 Supplies	160,881
800 Other Objects	21,205
Total Regular Programs - Elementary / Secondary	\$11,248,154
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,008,238
200 Personnel Services - Employee Benefits	716,859
300 Purchased Professional and Technical Services	378,477
500 Other Purchased Services	636,455
600 Supplies	11,531
800 Other Objects	5,712
Total Special Programs - Elementary / Secondary	\$2,757,272
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	306,021
200 Personnel Services - Employee Benefits	193,555
300 Purchased Professional and Technical Services	128
400 Purchased Property Services	306
500 Other Purchased Services	1,123,235
600 Supplies	24,286
Total Vocational Education	\$1,647,531
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	14,960
500 Other Purchased Services	42,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$57,360
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,000
Total Nonpublic School Programs	\$6,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	100,000
600 Supplies	5,000
Total Higher Education Programs for Secondary Students	\$105,000
Total Instruction	\$15,821,317
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	526,995
200 Personnel Services - Employee Benefits	327,903

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	510
500 Other Purchased Services	22
600 Supplies	13,077
800 Other Objects	1,033
Total Support Services - Students	\$869,540
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	425,643
200 Personnel Services - Employee Benefits	370,678
300 Purchased Professional and Technical Services	6,530
500 Other Purchased Services	5,559
600 Supplies	49,447
Total Support Services - Instructional Staff	\$857,857
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,074,862
200 Personnel Services - Employee Benefits	767,440
300 Purchased Professional and Technical Services	114,067
400 Purchased Property Services	4,488
500 Other Purchased Services	67,281
600 Supplies	32,779
800 Other Objects	16,422
Total Support Services - Administration	\$2,077,339
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	194,576
200 Personnel Services - Employee Benefits	182,681
300 Purchased Professional and Technical Services	612
400 Purchased Property Services	581
500 Other Purchased Services	867
600 Supplies	14,242
Total Support Services - Pupil Health	\$393,559
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	196,900
200 Personnel Services - Employee Benefits	138,574
300 Purchased Professional and Technical Services	10,093
500 Other Purchased Services	2,199
600 Supplies	42,330
800 Other Objects	2,183
Total Support Services - Business	\$392,279
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	583,428
200 Personnel Services - Employee Benefits	473,120
300 Purchased Professional and Technical Services	150,500
400 Purchased Property Services	300,120
500 Other Purchased Services	124,900
600 Supplies	669,600
800 Other Objects	4,000

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,305,668
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,072,740
600 Supplies	140
Total Student Transportation Services	\$1,073,380
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	202,900
200 Personnel Services - Employee Benefits	153,504
300 Purchased Professional and Technical Services	11,250
400 Purchased Property Services	25,000
500 Other Purchased Services	93,975
600 Supplies	291,007
Total Support Services - Central	\$777,636
Total Support Services	\$8,747,258
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	179,000
200 Personnel Services - Employee Benefits	77,075
300 Purchased Professional and Technical Services	40,698
400 Purchased Property Services	22,440
500 Other Purchased Services	98,287
600 Supplies	91,026
700 Property	8,000
800 Other Objects	12,817
Total Student Activities	\$529,343
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	15,000
Total Community Services	\$21,000
Total Operation of Non-Instructional Services	\$550,343
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,091
900 Other Uses of Funds	81,389
Total Debt Service / Other Expenditures and Financing Uses	\$84,480
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,878,511
Total Interfund Transfers - Out	\$2,878,511
Total Other Expenditures and Financing Uses	\$2,962,991
TOTAL EXPENDITURES	\$28,081,909

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	11,000,000	9,000,000
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	1,075,000	1,000,000
Other Capital Projects Fund	830	832
Debt Service Fund	55	57
Food Service / Cafeteria Operations Fund	70,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	272,500	272,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	152,000	152,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,570,385	\$10,465,389

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	\$12,570,385	\$10,465,389
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	26,000,000	24,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	950,000	1,000,000
0550 Authority Lease Obligations	169,930	88,541
0560 Other Post-Employment Benefits (OPEB)	3,120,000	3,180,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$30,239,930	\$28,583,541
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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

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	\$30,239,930	\$28,583,541

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	63,251	81,389
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	2,635,120	1,770,596
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	\$2,698,371	\$1,851,985
TOTAL INDEBTEDNESS	\$32,938,301	\$30,435,526

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	4,735	1,151
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	\$4,735	\$1,151
2000 Support Services		
2100 Support Services - Students	6,122	1,490
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
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	\$6,122	\$1,490
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	760	185
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	\$760	\$185
Total Estimated Expenditures and Other Financing Uses	\$11,617	\$2,826

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	3,934	956
200 Personnel Services - Employee Benefits	801	195
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	\$4,735	\$1,151
1200 <u>Special Programs - Elementary / Secondary</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 Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</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 Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</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 Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
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	\$4,735	\$1,151
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	4,086	994
200 Personnel Services - Employee Benefits	1,076	262
300 Purchased Professional and Technical Services	455	111
400 Purchased Property Services		
500 Other Purchased Services	503	122
600 Supplies	2	1
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$6,122	\$1,490
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
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 <u>Support Services - Administration</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 - Administration		
2400 <u>Support Services - Pupil Health</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 - Pupil Health		
2500 <u>Support Services - Business</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 - Business		
2600 <u>Operation and Maintenance of Plant Services</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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</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 Student Transportation Services		
2800 <u>Support Services - Central</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 - Central		
2900 <u>Other Support Services</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 Other Support Services		
Total Support Services	\$6,122	\$1,490
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds	760	185
Total Debt Service / Other Expenditures and Financing Uses	\$760	\$185
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$760	\$185
TOTAL EXPENDITURES	\$11,617	\$2,826

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$400	\$100
TOTAL REVENUES	\$400	\$100

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	400	100
Total Revenue from Local Sources	\$400	\$100
TOTAL REVENUES	\$400	\$100

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,512,796
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,012,796

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,012,796
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