



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
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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

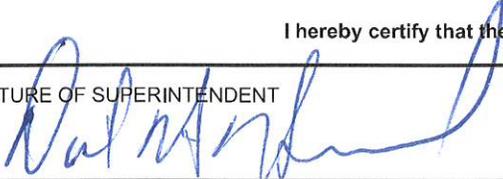
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$45194485
Ending Unassigned Fund Balance	\$2833729
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-18-2020
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Blue Mountain SD	<b>County :</b> Schuylkill	<b>AUN Number :</b> 129540803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-21-2020
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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>
5360	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 3300, Object 100: \$1,000.00 Function 3300, Object 200: \$55,000.00	District prepares the recreation department's payroll. Since their wages are reported on the Districts's quarterly payroll reports, we request a 50% reimbursement for their portion of state social security and retirement, net of subsidies.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used for unexpected expenditures that may arise throughout the year.
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.	To be used for unexpected expenditures that may arise and to begin the new fiscal year before tax and subsidy revenue is received in the start of the new year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board approved Fund Balance dedicated for future capital improvements, anticipated healthcare and PSERS increases.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,377,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,504,669
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,881,752</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	26,264,109
7000 Revenue from State Sources	17,397,534
8000 Revenue from Federal Sources	861,902
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$44,523,545</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$51,405,297</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,485,159
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,750
6150 Current Act 511 Taxes - Proportional Assessments	4,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,325,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	208,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	482,000
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	30,000
6960 Services Provided Other Local Governmental Units / LEAs	200,000
6990 Refunds and Other Miscellaneous Revenue	15,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,264,109</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,291,983
7112 Basic Education Funding-Social Security	688,793
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,659,179
7311 Pupil Transportation Subsidy	1,760,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	767,674
7505 Ready to Learn Block Grant	354,683
7820 State Share of Retirement Contributions	3,107,222
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,397,534</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	299,145
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,849
8517 NCLB, Title IV - 21st Century Schools	24,422
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	264,486
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$861,902</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,523,545</b>
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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,485,162</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$767,674</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$20,252,836</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,492,050</b>

<b>Schuylkill</b>	<b>Total</b>
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<b>2019-20 Data</b>		
a. Assessed Value	\$519,552,100	\$519,552,100
b. Real Estate Mills	39.4010	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$1,297,019,894	\$1,297,019,894
d. Assessed Value	\$520,918,300	\$520,918,300
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$20,470,872	\$20,470,872
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$20,470,872	\$20,470,872
(f Total * g)		
i. Base Mills Subject to Index	39.4010	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.02050%	94.02050%
k. Tax Levy Needed	\$21,492,050	\$21,492,050
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>41.2580</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$21,492,047	\$21,492,047
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,724,373
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,485,159
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>
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<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,492,050</b>

	<b>Schuylkill</b>	<b>Total</b>
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	40.7012	
q. Mills In Excess of Index (if l > p), (l - p))	0.5568	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,202,000	\$21,202,000
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$290,047	\$290,047
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$272,704	\$272,704

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$3,191.00	
Number of Homestead/Farmstead Properties	5843	5843
Median Assessed Value of Homestead Properties		\$48,753

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,485,162</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$767,674</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$20,252,836</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,492,050</b>

<b>Schuylkill</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$767,674	Lowering RE Tax Rate	\$0		\$767,674
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$767,674</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Schuylkill	520,918,300	41.2580	21,492,047			94.02050%	
<b>Totals:</b>	<b>520,918,300</b>		<b>21,492,047</b>	<b>767,674</b>	<b>20,724,373</b>	<b>94.02050%</b>	<b>19,485,159</b>

	<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	44,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$10.00	\$0.00	3,750
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 47,750 47,750**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,400,000	2,400,000
6152 Current Act 511 Occupation Taxes	230.0000	0.000	1,560,000	1,560,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	365,000	365,000
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 4,325,000 4,325,000**

**Total Act 511, Current Taxes 4,372,750**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,297,019,894</b>	<b>12</b>	<b>15,564,239</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Schuylkill	39.4010	41.2580	4.72%	No	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,394,574
1200 Special Programs - Elementary / Secondary	7,145,845
1300 Vocational Education	1,570,809
1400 Other Instructional Programs - Elementary / Secondary	18,375
<b>Total Instruction</b>	<b>\$25,129,603</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,692,961
2200 Support Services - Instructional Staff	731,252
2300 Support Services - Administration	2,732,175
2400 Support Services - Pupil Health	835,361
2500 Support Services - Business	602,030
2600 Operation and Maintenance of Plant Services	3,838,710
2700 Student Transportation Services	2,626,195
2800 Support Services - Central	1,591,404
<b>Total Support Services</b>	<b>\$14,650,088</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	927,335
3300 Community Services	326,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,253,335</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,111,459
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,161,459</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,194,485</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,913,286
200 Personnel Services - Employee Benefits	6,470,236
300 Purchased Professional and Technical Services	149,512
400 Purchased Property Services	4,200
500 Other Purchased Services	518,380
600 Supplies	330,870
700 Property	3,200
800 Other Objects	4,890
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,394,574</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,208,978
200 Personnel Services - Employee Benefits	2,381,992
300 Purchased Professional and Technical Services	405,750
500 Other Purchased Services	1,127,750
600 Supplies	20,850
800 Other Objects	525
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,145,845</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	322,660
200 Personnel Services - Employee Benefits	277,434
400 Purchased Property Services	4,350
500 Other Purchased Services	937,065
600 Supplies	26,800
800 Other Objects	2,500
<b>Total Vocational Education</b>	<b>\$1,570,809</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,300
200 Personnel Services - Employee Benefits	4,550
400 Purchased Property Services	1,500
500 Other Purchased Services	950
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$18,375</b>
<b>Total Instruction</b>	<b>\$25,129,603</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	992,155
200 Personnel Services - Employee Benefits	671,706
300 Purchased Professional and Technical Services	9,375
500 Other Purchased Services	2,625
600 Supplies	15,900
800 Other Objects	1,200
<b>Total Support Services - Students</b>	<b>\$1,692,961</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	351,149
200 Personnel Services - Employee Benefits	331,740
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	2,750
500 Other Purchased Services	465
600 Supplies	42,648
<b>Total Support Services - Instructional Staff</b>	<b>\$731,252</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,512,877
200 Personnel Services - Employee Benefits	1,037,038
300 Purchased Professional and Technical Services	49,000
500 Other Purchased Services	48,805
600 Supplies	48,155
800 Other Objects	36,300
<b>Total Support Services - Administration</b>	<b>\$2,732,175</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	431,542
200 Personnel Services - Employee Benefits	313,039
300 Purchased Professional and Technical Services	76,380
400 Purchased Property Services	410
500 Other Purchased Services	175
600 Supplies	13,400
800 Other Objects	415
<b>Total Support Services - Pupil Health</b>	<b>\$835,361</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	311,751
200 Personnel Services - Employee Benefits	214,504
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	16,500
500 Other Purchased Services	2,375
600 Supplies	25,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$602,030</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,170,905
200 Personnel Services - Employee Benefits	1,037,005
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	1,011,000
500 Other Purchased Services	153,250
600 Supplies	337,000
700 Property	78,500
800 Other Objects	50
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,838,710</b>
<b>2700 Student Transportation Services</b>	

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	41,522
200 Personnel Services - Employee Benefits	39,523
500 Other Purchased Services	2,537,500
600 Supplies	7,650
<b>Total Student Transportation Services</b>	<b>\$2,626,195</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	285,613
200 Personnel Services - Employee Benefits	194,731
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	402,300
500 Other Purchased Services	160,560
600 Supplies	188,200
700 Property	60,000
<b>Total Support Services - Central</b>	<b>\$1,591,404</b>
<b>Total Support Services</b>	<b>\$14,650,088</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	452,925
200 Personnel Services - Employee Benefits	201,760
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	32,500
500 Other Purchased Services	66,950
600 Supplies	99,500
800 Other Objects	3,200
<b>Total Student Activities</b>	<b>\$927,335</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	55,000
300 Purchased Professional and Technical Services	270,000
<b>Total Community Services</b>	<b>\$326,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,253,335</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	940,459
900 Other Uses of Funds	3,171,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,111,459</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,161,459</b>
<b>TOTAL EXPENDITURES</b>	<b>\$45,194,485</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	8,000,000	6,500,000
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	1,200,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,350,000	1,300,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,700,000</b>	<b>\$8,900,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$10,700,000** **\$8,900,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	27,955,000	45,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,225,000	1,100,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$29,180,000</b>	<b>\$46,100,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2020-2021 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$29,180,000</b>	<b>\$46,100,000</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$29,180,000</b>	<b>\$46,100,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,377,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,833,729
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,210,812</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,260,812</b>