

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2020

*Charles Leader*

President of the Board - Original Signature Required

*6/19/2020*

Date

*Keith Ramsey*

Secretary of the Board - Original Signature Required

*6-18-2020*

Date

*Thomas Stuckler*

Chief School Administrator - Original Signature Required

*6-19-20*

Date

Keith D Ramsey

Contact Person

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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 : Columbia Borough SD	COUNTY : Lancaster	AUN : 113361503
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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	\$27946010
Ending Unassigned Fund Balance	\$2115161
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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>Thomas Stuckler</i>	DATE <i>6-19-20</i>
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028**

**FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

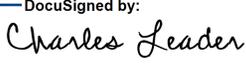
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> <b>Columbia Borough SD</b>	<b>County :</b> <b>Lancaster</b>	<b>AUN Number :</b> <b>113361503</b>
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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>	<small>DocuSigned by:</small>  <small>B5902FA2282B4EA...</small>	<b>DATE</b> 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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2900, Object 100: \$16,500.00 Function 2900, Object 200: \$0.00 . Provide a justification.	This amount represents the payment to retirees per the Act 93 agreement for health care which is paid through payroll but is not taxable for employer taxes and benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount represents the additional funding for COVID-19 that hasn't been earmarked for specific expenditures.
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 unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total amount committed at the end of the fiscal year to help offset future employer obligations for PSERS due to rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is the amount available for the 2021-22 Budget based on the recession from COVID-19

<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	350,000
0840 Assigned Fund Balance	1,495,579
0850 Unassigned Fund Balance	2,115,161
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,960,740</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,625,896
7000 Revenue from State Sources	13,835,311
8000 Revenue from Federal Sources	1,439,872
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$26,901,079</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,861,819</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,648,086
6112 Interim Real Estate Taxes	167
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	890,183
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,104
6500 Earnings on Investments	18,141
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	484,715
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$11,625,896</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,404,300
7112 Basic Education Funding-Social Security	450,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,565,569
7311 Pupil Transportation Subsidy	260,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	759,252
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	635,961
7360 Safe Schools	247,660
7505 Ready to Learn Block Grant	295,569
7820 State Share of Retirement Contributions	2,170,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,835,311</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	720,862
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	79,247
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	589,763
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,439,872</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,901,079</b>
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Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$9,648,086</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$635,972</u></b>
Total Approx. Tax Revenue:	<b>\$10,284,058</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$11,301,331</b>

Lancaster

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$427,622,000	\$427,622,000
b. Real Estate Mills	26.4600	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$357,874,779	\$357,874,779
d. Assessed Value	\$427,110,000	\$427,110,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$11,314,878	\$11,314,878
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$11,314,878	\$11,314,878
(f Total * g)		
i. Base Mills Subject to Index	26.4600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.46190%	90.46190%
k. Tax Levy Needed	\$11,301,331	\$11,301,331
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>26.4600</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,301,331	\$11,301,331
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,665,359
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,648,086
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,648,086</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$635,972</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$10,284,058</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,301,331</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	27.4919	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,742,065	\$11,742,065
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$12,145.00	
Number of Homestead/Farmstead Properties	1979	1979
Median Assessed Value of Homestead Properties		\$90,100

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Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,648,086</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$635,972</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$10,284,058</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,301,331</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$635,961	Lowering RE Tax Rate	\$0		\$635,961
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$11				\$11
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$635,972</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>
Lancaster	427,110,000	26.4600	11,301,331			90.46190%	
<b>Totals:</b>	<b>427,110,000</b>		<b>11,301,331</b>	635,972 =	10,665,359 X	90.46190% =	9,648,086

	<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	15,000
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 15,000 15,000**

	<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	0.500%	0.000%	793,902	793,902
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	96,281	96,281
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 890,183 890,183**

**Total Act 511, Current Taxes 905,183**

<b>Act 511 Tax Limit --&gt;</b>	<b>357,874,779 X</b>	<b>12</b>	<b>4,294,497</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:		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> Lancaster	26.4600	26.4600	0.00%	Yes	3.9%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,491,784
1200 Special Programs - Elementary / Secondary	6,230,773
1300 Vocational Education	513,184
1400 Other Instructional Programs - Elementary / Secondary	307,986
1500 Nonpublic School Programs	69,936
<b>Total Instruction</b>	<b>\$17,613,663</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	955,113
2200 Support Services - Instructional Staff	872,945
2300 Support Services - Administration	1,203,783
2400 Support Services - Pupil Health	440,223
2500 Support Services - Business	283,353
2600 Operation and Maintenance of Plant Services	1,647,626
2700 Student Transportation Services	606,450
2800 Support Services - Central	486,953
2900 Other Support Services	21,700
<b>Total Support Services</b>	<b>\$6,518,146</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	352,254
3300 Community Services	24,069
<b>Total Operation of Non-Instructional Services</b>	<b>\$376,323</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,630,455
5900 Budgetary Reserve	807,423
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,437,878</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,946,010</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,067,554
200 Personnel Services - Employee Benefits	3,960,698
300 Purchased Professional and Technical Services	341,377
400 Purchased Property Services	58,834
500 Other Purchased Services	691,545
600 Supplies	370,831
800 Other Objects	945
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,491,784</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,484,365
200 Personnel Services - Employee Benefits	766,779
300 Purchased Professional and Technical Services	3,077,911
400 Purchased Property Services	3,100
500 Other Purchased Services	871,050
600 Supplies	27,468
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,230,773</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	513,184
<b>Total Vocational Education</b>	<b>\$513,184</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,700
200 Personnel Services - Employee Benefits	2,940
300 Purchased Professional and Technical Services	25,446
500 Other Purchased Services	257,800
600 Supplies	7,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$307,986</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	69,936
<b>Total Nonpublic School Programs</b>	<b>\$69,936</b>
<b>Total Instruction</b>	<b>\$17,613,663</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	527,328
200 Personnel Services - Employee Benefits	310,252
300 Purchased Professional and Technical Services	81,413
500 Other Purchased Services	6,480
600 Supplies	27,250
800 Other Objects	2,390
<b>Total Support Services - Students</b>	<b>\$955,113</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	419,693
200 Personnel Services - Employee Benefits	397,213
300 Purchased Professional and Technical Services	21,472
500 Other Purchased Services	13,035
600 Supplies	19,372
800 Other Objects	2,160
<b>Total Support Services - Instructional Staff</b>	<b>\$872,945</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	643,065
200 Personnel Services - Employee Benefits	362,332
300 Purchased Professional and Technical Services	126,874
400 Purchased Property Services	2,728
500 Other Purchased Services	25,863
600 Supplies	33,453
800 Other Objects	9,468
<b>Total Support Services - Administration</b>	<b>\$1,203,783</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	137,319
200 Personnel Services - Employee Benefits	126,174
300 Purchased Professional and Technical Services	174,730
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$440,223</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	88,618
200 Personnel Services - Employee Benefits	65,625
300 Purchased Professional and Technical Services	88,300
500 Other Purchased Services	3,740
600 Supplies	33,750
800 Other Objects	3,320
<b>Total Support Services - Business</b>	<b>\$283,353</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	336,739
200 Personnel Services - Employee Benefits	226,608
300 Purchased Professional and Technical Services	63,300
400 Purchased Property Services	521,157
500 Other Purchased Services	95,075
600 Supplies	401,522
800 Other Objects	3,225
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,647,626</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	606,450
<b>Total Student Transportation Services</b>	<b>\$606,450</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	107,523

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	16,159
300 Purchased Professional and Technical Services	227,675
500 Other Purchased Services	85,925
600 Supplies	49,671
<b>Total Support Services - Central</b>	<b>\$486,953</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	16,500
500 Other Purchased Services	5,200
<b>Total Other Support Services</b>	<b>\$21,700</b>
<b>Total Support Services</b>	<b>\$6,518,146</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	147,610
200 Personnel Services - Employee Benefits	17,718
300 Purchased Professional and Technical Services	74,800
400 Purchased Property Services	13,150
500 Other Purchased Services	47,459
600 Supplies	37,510
800 Other Objects	14,007
<b>Total Student Activities</b>	<b>\$352,254</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	16,619
600 Supplies	7,450
<b>Total Community Services</b>	<b>\$24,069</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$376,323</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	465,455
900 Other Uses of Funds	2,165,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,630,455</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	807,423
<b>Total Budgetary Reserve</b>	<b>\$807,423</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,437,878</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,946,010</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	5,702,894	5,202,894
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	1,433,400	1,440,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	552,430	552,430
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,200,000	2,200,000
Private Purpose Trust Fund	132,174	132,174
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	25,512	25,512
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,046,410</b>	<b>\$9,553,010</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$10,046,410</b>	<b>\$9,553,010</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	17,508,087	15,004,075
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	119,721	119,721
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,194,409	4,194,409
0599 Other Noncurrent Liabilities	26,852,842	26,852,842

**Total General Fund**

**\$48,675,059**

**\$46,171,047**

**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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	36,744	36,744
0599 Other Noncurrent Liabilities	846,023	846,023
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$882,767</b>	<b>\$882,767</b>

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$49,557,826</b>	<b>\$47,053,814</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**

**TOTAL INDEBTEDNESS**

**\$49,557,826**

**\$47,053,814**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	280,068
0840 Assigned Fund Balance	520,580
0850 Unassigned Fund Balance	2,115,161
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,915,809</b>
<b>5900 Budgetary Reserve</b>	<b>807,423</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,723,232</b>