

# 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

6/29/2020  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/29/2020  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

7/1/2020  
\_\_\_\_\_  
Date

Kimberly Pawlishak

(412)967-2412

Extn :

Contact Person

Telephone

Extension

kimberly\_pawlishak@fcasd.edu

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fox Chapel Area SD	COUNTY : Allegheny	AUN : 103023912
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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	\$102008293
Ending Unassigned Fund Balance	\$164130
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

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>Mary Catherine Kelly</i>	DATE 7/1/2020
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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> Fox Chapel Area SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103023912
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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> 5/22/2020
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Portion of Unassigned FB made available as budgetary reserve every 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.	Portion of Unassigned FB made available as budgetary reserve every 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.	Portion of Fund Balance committed for PSERS and Arts Grants
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Portion of Fund Balance assigned for Capital Projects and Athletic Activities

<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	1,500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,271,888
0840 Assigned Fund Balance	8,736,393
0850 Unassigned Fund Balance	1,793,848
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,802,129</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	77,282,889
7000 Revenue from State Sources	19,447,508
8000 Revenue from Federal Sources	1,162,971
9000 Other Financing Sources	240,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$98,133,368</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$115,935,497</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	64,999,174
6113 Public Utility Realty Taxes	73,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,100
6150 Current Act 511 Taxes - Proportional Assessments	7,985,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,700,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	235,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	553,200
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	107,915
6940 Tuition from Patrons	77,000
6960 Services Provided Other Local Governmental Units / LEAs	75,000
6990 Refunds and Other Miscellaneous Revenue	117,500

**REVENUE FROM LOCAL SOURCES \$77,282,889**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	3,785,191
7112 Basic Education Funding-Social Security	1,770,000
7271 Special Education funds for School-Aged Pupils	2,417,779
7311 Pupil Transportation Subsidy	925,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	523,722
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	1,473,016
7360 Safe Schools	187,070
7505 Ready to Learn Block Grant	205,030
7820 State Share of Retirement Contributions	7,900,700

**REVENUE FROM STATE SOURCES \$19,447,508**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	426,923
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,886
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,000
8517 NCLB, Title IV - 21st Century Schools	32,162
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	349,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,162,971</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	140,000
9400 Sale of or Compensation for Loss of Fixed Assets	100,000
<b>OTHER FINANCING SOURCES</b>	<b>\$240,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>98,133,368</b>

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$64,999,174

Amount of Tax Relief for Homestead Exclusions \$1,473,016

Total Approx. Tax Revenue: \$66,472,190

Approx. Tax Levy for Tax Rate Calculation: \$70,621,073

Allegheny

Total

2019-20 Data		
a. Assessed Value	\$3,519,243,472	\$3,519,243,472
b. Real Estate Mills	19.5750	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$3,308,820,963	\$3,308,820,963
d. Assessed Value	\$3,554,406,107	\$3,554,406,107
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$68,889,191	\$68,889,191
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b>		
h. Rebalanced 2019-20 Tax Levy	\$68,889,191	\$68,889,191
(f Total * g)		
i. Base Mills Subject to Index	19.5750	
(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	94.00000%	94.00000%
k. Tax Levy Needed	\$70,621,073	\$70,621,073
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>		
(k / d * 1000)	19.8686	
<b>III.</b>		
m. Tax Levy Generated by Mills	\$70,621,073	\$70,621,073
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$69,148,057
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,999,174
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,999,174	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,473,016</u>	
Total Approx. Tax Revenue:	\$66,472,190	
Approx. Tax Levy for Tax Rate Calculation:	\$70,621,073	

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	20.0839	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$71,386,337	\$71,386,337
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	\$9,468.74	
Number of Homestead/Farmstead Properties	7844	7844
Median Assessed Value of Homestead Properties		\$217,800

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$64,999,174</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,473,016</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$66,472,190</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$70,621,073</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,473,016	Lowering RE Tax Rate	\$0		\$1,473,016
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,473,016</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>
Allegheny	3,554,406,107	19.8686	70,621,073			94.00000%	
<b>Totals:</b>	<b>3,554,406,107</b>		<b>70,621,073</b>	<b>1,473,016</b>	<b>69,148,057</b>	<b>94.00000%</b>	<b>64,999,174</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>Estimated Revenue</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	100,100
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>100,100</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,985,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>7,985,000</b>
<b>Total Act 511, Current Taxes</b>			<b>8,085,100</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,308,820,963 X</b>	<b>12</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> Allegheny	19.5750	19.8686	1.50%	Yes	2.6%			
	<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	2.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	46,522,831
1200 Special Programs - Elementary / Secondary	13,071,078
1300 Vocational Education	678,000
1400 Other Instructional Programs - Elementary / Secondary	684,224
1500 Nonpublic School Programs	17,105
1800 Pre-Kindergarten	231,133
<b>Total Instruction</b>	<b>\$61,204,371</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,963,601
2200 Support Services - Instructional Staff	3,886,712
2300 Support Services - Administration	6,015,969
2400 Support Services - Pupil Health	635,530
2500 Support Services - Business	1,364,805
2600 Operation and Maintenance of Plant Services	8,207,474
2700 Student Transportation Services	4,725,225
2800 Support Services - Central	612,675
2900 Other Support Services	106,450
<b>Total Support Services</b>	<b>\$29,518,441</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,614,943
3300 Community Services	53,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,668,443</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	693,830
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$693,830</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,598,208
5200 Interfund Transfers - Out	825,000
5900 Budgetary Reserve	1,500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,923,208</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$102,008,293</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,894,558
200 Personnel Services - Employee Benefits	16,756,472
300 Purchased Professional and Technical Services	1,147,365
400 Purchased Property Services	46,723
500 Other Purchased Services	703,871
600 Supplies	797,299
700 Property	154,419
800 Other Objects	22,124
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$46,522,831</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,331,228
200 Personnel Services - Employee Benefits	3,983,129
300 Purchased Professional and Technical Services	1,068,600
400 Purchased Property Services	17,500
500 Other Purchased Services	1,602,612
600 Supplies	49,459
700 Property	11,500
800 Other Objects	7,050
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,071,078</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	678,000
<b>Total Vocational Education</b>	<b>\$678,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	421,103
200 Personnel Services - Employee Benefits	223,421
300 Purchased Professional and Technical Services	32,950
500 Other Purchased Services	4,500
600 Supplies	2,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$684,224</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	17,105
<b>Total Nonpublic School Programs</b>	<b>\$17,105</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	147,879
200 Personnel Services - Employee Benefits	77,559
600 Supplies	5,695
<b>Total Pre-Kindergarten</b>	<b>\$231,133</b>
<b>Total Instruction</b>	<b>\$61,204,371</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,091,916

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,340,860
300 Purchased Professional and Technical Services	244,010
400 Purchased Property Services	24,000
500 Other Purchased Services	1,200
600 Supplies	158,315
700 Property	36,900
800 Other Objects	66,400
<b>Total Support Services - Students</b>	<b>\$3,963,601</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,979,500
200 Personnel Services - Employee Benefits	1,236,277
300 Purchased Professional and Technical Services	78,742
400 Purchased Property Services	57,300
500 Other Purchased Services	19,690
600 Supplies	338,735
700 Property	170,000
800 Other Objects	6,468
<b>Total Support Services - Instructional Staff</b>	<b>\$3,886,712</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,934,138
200 Personnel Services - Employee Benefits	1,754,597
300 Purchased Professional and Technical Services	1,006,300
400 Purchased Property Services	3,915
500 Other Purchased Services	102,527
600 Supplies	90,284
700 Property	7,000
800 Other Objects	117,208
<b>Total Support Services - Administration</b>	<b>\$6,015,969</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	370,907
200 Personnel Services - Employee Benefits	233,395
300 Purchased Professional and Technical Services	21,215
400 Purchased Property Services	1,450
500 Other Purchased Services	150
600 Supplies	7,738
800 Other Objects	675
<b>Total Support Services - Pupil Health</b>	<b>\$635,530</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	427,708
200 Personnel Services - Employee Benefits	262,008
300 Purchased Professional and Technical Services	52,960
400 Purchased Property Services	428,641
500 Other Purchased Services	250
600 Supplies	183,700
800 Other Objects	9,538

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Business</b>	<b>\$1,364,805</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,362,691
200 Personnel Services - Employee Benefits	2,168,453
300 Purchased Professional and Technical Services	159,950
400 Purchased Property Services	715,750
500 Other Purchased Services	246,600
600 Supplies	1,462,970
700 Property	87,510
800 Other Objects	3,550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,207,474</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	104,843
200 Personnel Services - Employee Benefits	66,339
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,549,043
<b>Total Student Transportation Services</b>	<b>\$4,725,225</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	183,477
200 Personnel Services - Employee Benefits	140,188
300 Purchased Professional and Technical Services	74,750
400 Purchased Property Services	40,100
500 Other Purchased Services	21,250
600 Supplies	152,010
800 Other Objects	900
<b>Total Support Services - Central</b>	<b>\$612,675</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	100,000
600 Supplies	6,450
<b>Total Other Support Services</b>	<b>\$106,450</b>
<b>Total Support Services</b>	<b>\$29,518,441</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,275,120
200 Personnel Services - Employee Benefits	602,733
300 Purchased Professional and Technical Services	102,802
400 Purchased Property Services	86,451
500 Other Purchased Services	264,518
600 Supplies	160,822
700 Property	68,824
800 Other Objects	53,673
<b>Total Student Activities</b>	<b>\$2,614,943</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	37,500



<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
800 Other Objects	12,000
<b>Total Community Services</b>	<b>\$53,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,668,443</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	678,230
600 Supplies	15,600
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$693,830</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$693,830</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,300,685
900 Other Uses of Funds	2,297,523
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,598,208</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	825,000
<b>Total Interfund Transfers - Out</b>	<b>\$825,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,500,000
<b>Total Budgetary Reserve</b>	<b>\$1,500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,923,208</b>
<b>TOTAL EXPENDITURES</b>	<b>\$102,008,293</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	20,000,000	17,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	200,000	
Capital Reserve Fund - § 1431	200,000	200,000
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	590,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$21,990,000</b>	<b>\$17,700,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$21,990,000</b>	<b>\$17,700,000</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	66,005,000	64,205,000
0520 Extended-Term Financing Agreements Payable	506,656	259,685
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$66,511,656</b>	<b>\$64,464,685</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

**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>\$66,511,656</b>	<b>\$64,464,685</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>\$66,511,656</b>	<b>\$64,464,685</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,520,511
0840 Assigned Fund Balance	7,242,563
0850 Unassigned Fund Balance	164,130
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,927,204</b>
<b>5900 Budgetary Reserve</b>	<b>1,500,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,927,204</b>