

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2020

  
President of the Board - Original Signature Required

7/8/20  
Date

  
Secretary of the Board - Original Signature Required

7-8-20  
Date

  
Chief School Administrator - Original Signature Required

7-8-20  
Date

Marlene A Grenell  
Contact Person

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Telephone      Extension

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Email Address



# FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Connellsville Area SD	County : Fayette	AUN Number : 101261302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-27-20
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Connellsville Area SD	COUNTY : Fayette	AUN : 101261302
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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

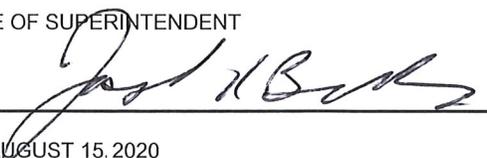
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$77745648
Ending Unassigned Fund Balance	\$5819118
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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 7-8-20
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DUE DATE: AUGUST 15, 2020

# FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Connellsville Area SD	County : Fayette	AUN Number : 101261302
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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.

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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-27-20
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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.	This is our contingency in the Budget which we hope to not use. These are for contingent liabilities.
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.	This is our contingency in the Budget which we hope to not use. These are for contingent liabilities.

<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	646,082	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,852,100	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,852,100</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	19,127,567	
7000 Revenue from State Sources	50,874,885	
8000 Revenue from Federal Sources	4,750,214	
9000 Other Financing Sources	960,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$75,712,666</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$83,564,766</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	13,341,328
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6150 Current Act 511 Taxes - Proportional Assessments	2,520,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,440,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,110,639
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	47,500
6940 Tuition from Patrons	265,000
6990 Refunds and Other Miscellaneous Revenue	147,100

**REVENUE FROM LOCAL SOURCES \$19,127,567**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	31,166,470
7112 Basic Education Funding-Social Security	1,489,703
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	4,883,434
7272 Early Intervention	6,000
7311 Pupil Transportation Subsidy	3,002,424
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	89,000
7340 State Property Tax Reduction Allocation	1,463,070
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	1,050,159
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	414,410
7820 State Share of Retirement Contributions	6,720,215

**REVENUE FROM STATE SOURCES \$50,874,885**

**REVENUE FROM FEDERAL SOURCES**

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	60,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,046,195
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	265,606
8517 NCLB, Title IV - 21st Century Schools	168,413
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,800,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,750,214</b>
<b>OTHER FINANCING SOURCES</b>	
9100 Sale of Bonds	750,000
9350 Enterprise Fund Transfers	200,000
9500 Capital Contributions	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$960,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>75,712,666</b>

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,341,328
Amount of Tax Relief for Homestead Exclusions	<u>\$1,463,070</u>
Total Approx. Tax Revenue:	\$14,804,398
Approx. Tax Levy for Tax Rate Calculation:	\$15,222,006

Fayette

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$1,156,533,440	\$1,156,533,440
b. Real Estate Mills	14.2481	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$1,464,590,823	\$1,464,590,823
d. Assessed Value	\$1,068,353,472	\$1,068,353,472
e. Assessed Value of New Constr/ Renov	\$225,000	\$225,000
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$16,478,404	\$16,478,404
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$16,478,404	\$16,478,404
(f Total * g)		
i. Base Mills Subject to Index	15.4273	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.96482%	96.96482%
k. Tax Levy Needed	\$15,222,006	\$15,222,006
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>14.2481</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,222,007	\$15,222,007
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,758,937
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,341,328
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.3%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,341,328	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,463,070</u>	
Total Approx. Tax Revenue:	\$14,804,398	
Approx. Tax Levy for Tax Rate Calculation:	\$15,222,006	
	<b>Fayette</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	15.9364	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,025,708	\$17,025,708
<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	\$10,732.00	
Number of Homestead/Farmstead Properties	9568	9568
Median Assessed Value of Homestead Properties		\$63,490

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Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,341,328
Amount of Tax Relief for Homestead Exclusions	<u>\$1,463,070</u>
Total Approx. Tax Revenue:	\$14,804,398
Approx. Tax Levy for Tax Rate Calculation:	\$15,222,006
	Fayette <span style="float: right;">Total</span>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,463,070	Lowering RE Tax Rate	\$0	\$1,463,070
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,463,070</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>
Fayette	1,068,353,472	14.2481	15,222,007			96.96482%	
<b>Totals:</b>	<b>1,068,353,472</b>		<b>15,222,007</b>	- 1,463,070	= 13,758,937	X 96.96482%	= 13,341,328

	<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	\$0.00	\$0.00	0
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 0 0**

	<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%	2,320,000	2,320,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,520,000 2,520,000**

**Total Act 511, Current Taxes 2,520,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,464,590,823 X</b>	<b>12</b>	<b>17,575,090</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> Fayette	15.4273	14.2481	-7.63%	Yes	3.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					3.7%			
6141	Current Act 511 Per Capita Taxes					3.7%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%			
6143	Current Act 511 Local Services Taxes					3.7%			
6144	Current Act 511 Trailer Taxes					3.7%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>					3.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	29,222,355
1200 Special Programs - Elementary / Secondary	11,391,114
1300 Vocational Education	4,651,177
1400 Other Instructional Programs - Elementary / Secondary	873,133
1500 Nonpublic School Programs	96,302
<b>Total Instruction</b>	<b>\$46,234,081</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,439,038
2200 Support Services - Instructional Staff	1,887,615
2300 Support Services - Administration	2,659,477
2400 Support Services - Pupil Health	731,159
2500 Support Services - Business	644,837
2600 Operation and Maintenance of Plant Services	6,381,544
2700 Student Transportation Services	6,388,728
2800 Support Services - Central	1,874,297
2900 Other Support Services	37,000
<b>Total Support Services</b>	<b>\$22,043,695</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,411,611
3300 Community Services	34,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,445,611</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,572,261
5900 Budgetary Reserve	450,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,022,261</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$77,745,648</b>

## 2020-2021 Final General Fund Budget

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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	15,939,141
200 Personnel Services - Employee Benefits	10,627,549
300 Purchased Professional and Technical Services	49,515
400 Purchased Property Services	25,000
500 Other Purchased Services	2,005,100
600 Supplies	414,203
700 Property	150,147
800 Other Objects	11,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$29,222,355</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,718,993
200 Personnel Services - Employee Benefits	2,939,715
300 Purchased Professional and Technical Services	1,217,000
500 Other Purchased Services	2,488,856
600 Supplies	14,250
700 Property	11,500
800 Other Objects	800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,391,114</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	850,306
200 Personnel Services - Employee Benefits	555,097
400 Purchased Property Services	662
500 Other Purchased Services	3,145,412
600 Supplies	81,700
700 Property	15,000
800 Other Objects	3,000
<b>Total Vocational Education</b>	<b>\$4,651,177</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	231,609
200 Personnel Services - Employee Benefits	161,424
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	3,500
500 Other Purchased Services	392,500
700 Property	64,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$873,133</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	16,302
<b>Total Nonpublic School Programs</b>	<b>\$96,302</b>
<b>Total Instruction</b>	<b>\$46,234,081</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	865,017
200 Personnel Services - Employee Benefits	555,205
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	6,100
600 Supplies	2,500
700 Property	8,216
<b>Total Support Services - Students</b>	<b>\$1,439,038</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	777,659
200 Personnel Services - Employee Benefits	466,556
300 Purchased Professional and Technical Services	68,900
400 Purchased Property Services	300
500 Other Purchased Services	8,500
600 Supplies	332,300
700 Property	228,900
800 Other Objects	4,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,887,615</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,457,847
200 Personnel Services - Employee Benefits	885,395
300 Purchased Professional and Technical Services	196,260
400 Purchased Property Services	2,300
500 Other Purchased Services	64,075
600 Supplies	13,550
700 Property	5,900
800 Other Objects	34,150
<b>Total Support Services - Administration</b>	<b>\$2,659,477</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	426,671
200 Personnel Services - Employee Benefits	286,693
300 Purchased Professional and Technical Services	5,665
400 Purchased Property Services	1,030
600 Supplies	7,000
700 Property	4,100
<b>Total Support Services - Pupil Health</b>	<b>\$731,159</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	321,268
200 Personnel Services - Employee Benefits	238,069
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	33,500
600 Supplies	6,000
700 Property	27,500
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$644,837</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,644,303
200 Personnel Services - Employee Benefits	1,956,294
300 Purchased Professional and Technical Services	88,500
400 Purchased Property Services	370,500
500 Other Purchased Services	184,522
600 Supplies	1,064,675
700 Property	70,500
800 Other Objects	2,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,381,544</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	84,574
200 Personnel Services - Employee Benefits	71,112
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,200
500 Other Purchased Services	6,211,442
600 Supplies	750
700 Property	7,350
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$6,388,728</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	525,266
200 Personnel Services - Employee Benefits	382,931
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	243,000
500 Other Purchased Services	132,500
600 Supplies	56,000
700 Property	495,000
800 Other Objects	2,600
<b>Total Support Services - Central</b>	<b>\$1,874,297</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	37,000
<b>Total Other Support Services</b>	<b>\$37,000</b>
<b>Total Support Services</b>	<b>\$22,043,695</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	595,468
200 Personnel Services - Employee Benefits	279,286
300 Purchased Professional and Technical Services	131,750
400 Purchased Property Services	37,800
500 Other Purchased Services	144,420
600 Supplies	123,750
700 Property	80,137
800 Other Objects	19,000
<b>Total Student Activities</b>	<b>\$1,411,611</b>

<u>Description</u>	<u>Amount</u>
<b>3300 <u>Community Services</u></b>	
600 Supplies	25,000
800 Other Objects	9,000
<b>Total Community Services</b>	<b>\$34,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,445,611</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,968,359
900 Other Uses of Funds	4,603,902
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,572,261</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	450,000
<b>Total Budgetary Reserve</b>	<b>\$450,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,022,261</b>
<b>TOTAL EXPENDITURES</b>	<b>\$77,745,648</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	11,560,000	9,560,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,200	1,200
Capital Reserve Fund - § 690, §1850	4,143,300	2,143,300
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	933,000	733,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	58,000	58,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$16,695,500</b>	<b>\$12,495,500</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>\$16,695,500</b>	<b>\$12,495,500</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	85,811,638	82,334,747
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	16,418,215	15,291,205
0540 Accumulated Compensated Absences	3,040,404	3,040,404
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,860,952	13,860,952
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$119,131,209</b>	<b>\$114,527,308</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>\$119,131,209</b>	<b>\$114,527,308</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	4,603,902	4,603,902
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		

<b>Total Short-Term Payables</b>	<b>\$4,603,902</b>	<b>\$4,603,902</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$123,735,111</b>	<b>\$119,131,210</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	646,082
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,819,118
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,819,118</b>
<b>5900 Budgetary Reserve</b>	<b>450,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,915,200</b>