

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020



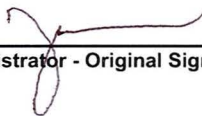
President of the Board - Original Signature Required

Date 6/15/20



Secretary of the Board - Original Signature Required

Date 6/15/20



Chief School Administrator - Original Signature Required

Date 6/15/20

Belinda M Wallen

Contact Person

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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 : Gettysburg Area SD	COUNTY : Adams	AUN : 112013753
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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.

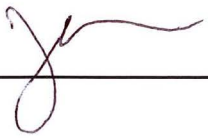
Total Budgeted Expenditures	\$69223178
Ending Unassigned Fund Balance	\$3797142
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.5%

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 6/15/20
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Gettysburg Area SD	County : Adams	AUN Number : 112013753
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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 5/4/20
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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.	Used for unplanned/unbudgeted/unforeseen expenses that may arise during the fiscal year = 0.58% of budget.
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.	Unassigned Fund Balance within regulations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future Capital Items \$5,750,000, and future PSERS retirement costs \$3,022,430.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	326,761
0820 Restricted Fund Balance	3,773,496
0830 Committed Fund Balance	7,864,483
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,735,723
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,600,206</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	43,318,294
7000 Revenue from State Sources	19,128,142
8000 Revenue from Federal Sources	1,744,108
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>\$64,192,544</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$81,792,750</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	30,300,154
6112 Interim Real Estate Taxes	205,237
6113 Public Utility Realty Taxes	36,906
6114 Payments in Lieu of Current Taxes - State / Local	60,229
6115 Payments in Lieu of Current Taxes - Federal	7,898
6140 Current Act 511 Taxes - Flat Rate Assessments	90,734
6150 Current Act 511 Taxes - Proportional Assessments	7,447,018
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,616,643
6500 Earnings on Investments	527,561
6700 Revenues from LEA Activities	190,680
6800 Revenues from Intermediary Sources / Pass-Through Funds	461,423
6910 Rentals	729,423
6920 Contributions and Donations from Private Sources	105,101
6940 Tuition from Patrons	1,245,262
6990 Refunds and Other Miscellaneous Revenue	294,025

REVENUE FROM LOCAL SOURCES \$43,318,294

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,520,199
7112 Basic Education Funding-Social Security	891,657
7160 Tuition for Orphans Subsidy	133,446
7220 Vocational Education	94,845
7250 Migratory Children	665
7271 Special Education funds for School-Aged Pupils	1,839,992
7311 Pupil Transportation Subsidy	1,784,806
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,880
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	321,169
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,681
7340 State Property Tax Reduction Allocation	1,109,054
7820 State Share of Retirement Contributions	4,262,748

REVENUE FROM STATE SOURCES \$19,128,142

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	73,238
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	673,862
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	113,836

Amount

REVENUE FROM FEDERAL SOURCES

8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,893
8517 NCLB, Title IV - 21st Century Schools	62,659
8521 Vocational Education - Operating Expenditures	116,023
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	678,597

REVENUE FROM FEDERAL SOURCES \$1,744,108

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	2,000
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OTHER FINANCING SOURCES \$2,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 64,192,544

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$30,300,154
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,650</u>
Total Approx. Tax Revenue:	\$31,421,804
Approx. Tax Levy for Tax Rate Calculation:	\$32,882,818

Adams

Total

2019-20 Data		
a. Assessed Value	\$2,955,822,200	\$2,955,822,200
b. Real Estate Mills	11.0187	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,182,990,933	\$2,182,990,933
d. Assessed Value	\$2,984,273,800	\$2,984,273,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$32,569,318	\$32,569,318
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$32,569,318	\$32,569,318
(f Total * g)		
i. Base Mills Subject to Index	11.0187	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.40000%	95.40000%
k. Tax Levy Needed	\$32,882,818	\$32,882,818
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	11.0187	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,882,818	\$32,882,818
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,761,168
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,300,154
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,300,154	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,650</u>	
Total Approx. Tax Revenue:	\$31,421,804	
Approx. Tax Levy for Tax Rate Calculation:	\$32,882,818	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.3051	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,737,514	\$33,737,514
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	\$15,027.00	
Number of Homestead/Farmstead Properties	6818	6818
Median Assessed Value of Homestead Properties		\$224,650

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,300,154
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,650</u>
Total Approx. Tax Revenue:	\$31,421,804
Approx. Tax Levy for Tax Rate Calculation:	\$32,882,818

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,109,054	Lowering RE Tax Rate	\$0	\$1,109,054
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$12,596			\$12,596
Amount of Tax Relief from State/Local Sources				\$1,121,650

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>
Adams	2,984,273,800	11.0187	32,882,818			95.40000%	
Totals:	2,984,273,800		32,882,818	- 1,121,650	= 31,761,168	X 95.40000%	= 30,300,154

	<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	\$10.00	\$0.00	90,734
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 90,734 90,734

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	6,186,035	6,186,035
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	1,009,493	1,009,493
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
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 7,447,018 7,447,018

Total Act 511, Current Taxes 7,537,752

Act 511 Tax Limit -->	2,182,990,933 X	12	26,195,891
	Market Value	Mills	(511 Limit)

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> Adams	11.0187	11.0187	0.00%	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>	\$10.00	\$10.00	0.00%	Yes	2.6%			
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.6%			
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,300,003
1200 Special Programs - Elementary / Secondary	8,953,378
1300 Vocational Education	2,936,000
1400 Other Instructional Programs - Elementary / Secondary	926,411
1500 Nonpublic School Programs	46,584
Total Instruction	\$40,162,376
2000 Support Services	
2100 Support Services - Students	1,828,364
2200 Support Services - Instructional Staff	1,911,206
2300 Support Services - Administration	3,716,268
2400 Support Services - Pupil Health	611,574
2500 Support Services - Business	849,434
2600 Operation and Maintenance of Plant Services	5,956,845
2700 Student Transportation Services	3,169,331
2800 Support Services - Central	1,293,420
2900 Other Support Services	19,800
Total Support Services	\$19,356,242
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,431,064
3300 Community Services	13,212
Total Operation of Non-Instructional Services	\$1,444,276
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,161,806
5200 Interfund Transfers - Out	1,198,478
5500 Special and Extraordinary Items	1,500,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$8,260,284
Total Estimated Expenditures and Other Financing Uses	\$69,223,178

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,374,776
200 Personnel Services - Employee Benefits	9,076,580
300 Purchased Professional and Technical Services	455,768
400 Purchased Property Services	76,672
500 Other Purchased Services	3,256,747
600 Supplies	858,824
700 Property	170,546
800 Other Objects	30,090
Total Regular Programs - Elementary / Secondary	\$27,300,003
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,721,172
200 Personnel Services - Employee Benefits	1,308,273
300 Purchased Professional and Technical Services	4,814,874
400 Purchased Property Services	4,857
500 Other Purchased Services	1,069,043
600 Supplies	29,309
700 Property	5,400
800 Other Objects	450
Total Special Programs - Elementary / Secondary	\$8,953,378
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,629,713
200 Personnel Services - Employee Benefits	1,075,061
300 Purchased Professional and Technical Services	11,058
400 Purchased Property Services	8,587
500 Other Purchased Services	8,700
600 Supplies	148,242
700 Property	51,139
800 Other Objects	3,500
Total Vocational Education	\$2,936,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	120,329
200 Personnel Services - Employee Benefits	63,441
300 Purchased Professional and Technical Services	263,708
400 Purchased Property Services	40
500 Other Purchased Services	477,153
600 Supplies	1,740
Total Other Instructional Programs - Elementary / Secondary	\$926,411
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	41,110
600 Supplies	5,474
Total Nonpublic School Programs	\$46,584
Total Instruction	\$40,162,376

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	966,060
200 Personnel Services - Employee Benefits	716,879
300 Purchased Professional and Technical Services	44,174
400 Purchased Property Services	1,900
500 Other Purchased Services	2,120
600 Supplies	97,171
800 Other Objects	60
Total Support Services - Students	\$1,828,364
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	914,139
200 Personnel Services - Employee Benefits	741,426
300 Purchased Professional and Technical Services	84,202
400 Purchased Property Services	1,812
500 Other Purchased Services	46,317
600 Supplies	106,212
800 Other Objects	17,098
Total Support Services - Instructional Staff	\$1,911,206
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,862,852
200 Personnel Services - Employee Benefits	1,455,129
300 Purchased Professional and Technical Services	313,051
400 Purchased Property Services	7,360
500 Other Purchased Services	28,070
600 Supplies	30,621
800 Other Objects	19,185
Total Support Services - Administration	\$3,716,268
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	331,922
200 Personnel Services - Employee Benefits	255,567
300 Purchased Professional and Technical Services	7,345
400 Purchased Property Services	675
500 Other Purchased Services	310
600 Supplies	15,755
Total Support Services - Pupil Health	\$611,574
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	444,682
200 Personnel Services - Employee Benefits	363,165
300 Purchased Professional and Technical Services	9,005
400 Purchased Property Services	2,065
500 Other Purchased Services	5,573
600 Supplies	24,794
800 Other Objects	150
Total Support Services - Business	\$849,434

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,130,952
200 Personnel Services - Employee Benefits	1,555,033
300 Purchased Professional and Technical Services	141,237
400 Purchased Property Services	590,647
500 Other Purchased Services	256,708
600 Supplies	1,155,703
700 Property	124,440
800 Other Objects	2,125
Total Operation and Maintenance of Plant Services	\$5,956,845
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,192
200 Personnel Services - Employee Benefits	47,364
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	400
500 Other Purchased Services	3,042,625
600 Supplies	4,750
Total Student Transportation Services	\$3,169,331
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	521,226
200 Personnel Services - Employee Benefits	383,759
300 Purchased Professional and Technical Services	81,569
400 Purchased Property Services	7,250
500 Other Purchased Services	117,374
600 Supplies	118,943
700 Property	60,000
800 Other Objects	3,299
Total Support Services - Central	\$1,293,420
2900 <u>Other Support Services</u>	
500 Other Purchased Services	19,302
600 Supplies	498
Total Other Support Services	\$19,800
Total Support Services	\$19,356,242
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	605,017
200 Personnel Services - Employee Benefits	322,733
300 Purchased Professional and Technical Services	129,984
400 Purchased Property Services	37,366
500 Other Purchased Services	110,274
600 Supplies	160,505
700 Property	23,200
800 Other Objects	41,985
Total Student Activities	\$1,431,064

<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
600 Supplies	7,312
800 Other Objects	5,900
Total Community Services	\$13,212
Total Operation of Non-Instructional Services	\$1,444,276
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,148,806
900 Other Uses of Funds	4,013,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,161,806
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,198,478
Total Interfund Transfers - Out	\$1,198,478
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	1,500,000
Total Special and Extraordinary Items	\$1,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$8,260,284
TOTAL EXPENDITURES	\$69,223,178

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	18,700,000	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		
Capital Reserve Fund - § 1431	4,500,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,150,000	1,000,000
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		

Total Cash and Short-Term Investments	\$24,350,000	\$22,000,000
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments	\$2,250,000	\$2,250,000
TOTAL CASH AND INVESTMENTS	\$26,600,000	\$24,250,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	20,800,000	17,970,000
0520 Extended-Term Financing Agreements Payable	10,723,000	9,540,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,580,000	1,580,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,440,000	1,440,000
0599 Other Noncurrent Liabilities	78,000,000	78,000,000

Total General Fund	\$112,543,000	\$108,530,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2020-2021 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$112,543,000	\$108,530,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	7,750,000	7,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	25,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,000	125,000
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		
Total Short-Term Payables	\$7,905,000	\$7,750,000
TOTAL INDEBTEDNESS	\$120,448,000	\$116,280,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		38,063
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	77,285	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$77,285	\$38,063
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	8,803	4,402
2300 Support Services - Administration	234	117
2400 Support Services - Pupil Health		
2500 Support Services - Business	1,225	612
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services	1,400	701
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$11,662	\$5,832
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$88,947	\$43,895

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		38,063
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		\$38,063
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	77,285	
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$77,285	
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$77,285	\$38,063
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries	2,702	1,351
200 Personnel Services - Employee Benefits	6,101	3,051

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	\$8,803	\$4,402
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries	32	16
200 Personnel Services - Employee Benefits	202	101
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	\$234	\$117
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries	656	328
200 Personnel Services - Employee Benefits	569	284
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business	\$1,225	\$612
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries	667	334
200 Personnel Services - Employee Benefits	733	367
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services	\$1,400	\$701
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$11,662	\$5,832
TOTAL EXPENDITURES	\$88,947	\$43,895

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$938	\$469
TOTAL REVENUES	\$938	\$469

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	171	86
7820 State Share of Retirement Contributions	767	383
Total Revenue from State Sources	\$938	\$469
TOTAL REVENUES	\$938	\$469

Account Description	Amounts
0810 Nonspendable Fund Balance	326,761
0820 Restricted Fund Balance	3,773,496
0830 Committed Fund Balance	8,772,430
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,797,142
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,569,572
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,069,829