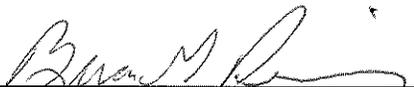


# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2020

  
 \_\_\_\_\_  
 President of the Board - Original Signature Required 6/23/2020  
 Date

  
 \_\_\_\_\_  
 Secretary of the Board - Original Signature Required 6/23/2020  
 Date

  
 \_\_\_\_\_  
 Chief School Administrator - Original Signature Required 6/23/2020  
 Date

Karen Colangelo (570)648-5752 Extn :4123  
 \_\_\_\_\_  
 Contact Person Telephone Extension

kcolangelo@indians.k12.pa.us  
 \_\_\_\_\_  
 Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shamokin Area SD	COUNTY : Northumberland	AUN : 116496503
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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	\$31576789
Ending Unassigned Fund Balance	\$-2123532
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-6.7%

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 5/19/2020
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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 : Shamokin Area SD	County : Northumberland	AUN Number : 116496503
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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 5/19/2020
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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.	assigned estimate to offset expenditures that are unknown; repairs to infrastructure that are undetected at this time and may need to move to capital reserve due to age of capital equipment, offset instructional supplies, psers, healthcare, fees/penalties
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.	estimated ending unassigned fund balance

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,013,700
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,013,700</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,491,617
7000 Revenue from State Sources	20,624,940
8000 Revenue from Federal Sources	1,323,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,439,557</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$29,453,257</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,104,617
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	485,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	493,000
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	85,000

<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,491,617</b>
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**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	12,933,730
7112 Basic Education Funding-Social Security	621,449
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,786,133
7292 Pre-K Counts	350,000
7311 Pupil Transportation Subsidy	790,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	75,686
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	351,610
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	514,641
7820 State Share of Retirement Contributions	2,976,691

<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,624,940</b>
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**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	877,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,000
8517 NCLB, Title IV - 21st Century Schools	59,000
8519 NCLB, Title VI - Flexibility and Accountability	40,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8733 ARRA - Qualified Zone Academy Bonds (QZAB)	195,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000

**REVENUE FROM FEDERAL SOURCES \$1,323,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 28,439,557**

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,104,617</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$351,610</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,456,227</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,004,101</b>

	Northumberland	Total
<hr/>		
<b>2019-20 Data</b>		
a. Assessed Value	\$115,246,948	\$115,246,948
b. Real Estate Mills	33.2100	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$440,290,021	\$440,290,021
d. Assessed Value	\$115,931,853	\$115,931,853
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$3,827,351	\$3,827,351
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2019-20 Tax Levy</b>	<b>\$3,827,351</b>	<b>\$3,827,351</b>
(f Total * g)		
i. Base Mills Subject to Index	33.2100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$4,004,101	\$4,004,101
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>34.5384</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$4,004,101</b>	<b>\$4,004,101</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,652,491
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,104,617
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,104,617</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$351,610</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,456,227</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,004,101</b>

	Northumberland	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	34.5384	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,004,101	\$4,004,101
<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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,200.00	
Number of Homestead/Farmstead Properties	4639	4639
Median Assessed Value of Homestead Properties		\$7,750

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,104,617</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$351,610</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,456,227</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,004,101</b>

	<b>Northumberland</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,610	Lowering RE Tax Rate	\$0	\$351,610
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$351,610</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>
Northumberland	115,931,853	34.5384	4,004,101			85.00000%	
<b>Totals:</b>	<b>115,931,853</b>		<b>4,004,101</b>	- 351,610 =	3,652,491 X	85.00000% =	3,104,617

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
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	\$5.00	\$0.00	35,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	27,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>81,000</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	1.000%	0.000%	1,350,000
6152 Current Act 511 Occupation Taxes	200.0000	0.000	450,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	200,000
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>14,275,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,137,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>440,290,021 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>5,283,480</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> Northumberland	33.2100	34.5384	4.00%	Yes	4.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%			
6142	Current Act 511 Occupation Taxes - Flat Rate					4.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.0%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.0%			
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.0%			
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	4.0%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,918,453
1200 Special Programs - Elementary / Secondary	5,171,113
1300 Vocational Education	1,473,867
1400 Other Instructional Programs - Elementary / Secondary	306,497
1500 Nonpublic School Programs	35,000
1800 Pre-Kindergarten	375,940
<b>Total Instruction</b>	<b>\$21,280,870</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	600,402
2200 Support Services - Instructional Staff	537,057
2300 Support Services - Administration	1,688,136
2400 Support Services - Pupil Health	418,365
2500 Support Services - Business	849,011
2600 Operation and Maintenance of Plant Services	2,647,417
2700 Student Transportation Services	1,123,500
2800 Support Services - Central	574,836
<b>Total Support Services</b>	<b>\$8,438,724</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	624,513
3300 Community Services	12,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$636,513</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	791,523
5900 Budgetary Reserve	429,159
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,220,682</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$31,576,789</b>

## 2020-2021 Final General Fund Budget

LEA : 116496503 Shamokin Area SD

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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	6,726,514
200 Personnel Services - Employee Benefits	5,050,701
300 Purchased Professional and Technical Services	55,890
400 Purchased Property Services	4,755
500 Other Purchased Services	1,858,690
600 Supplies	221,903
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,918,453</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,204,063
200 Personnel Services - Employee Benefits	1,635,229
300 Purchased Professional and Technical Services	743,000
400 Purchased Property Services	1,600
500 Other Purchased Services	556,142
600 Supplies	27,479
700 Property	3,000
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,171,113</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	278,015
200 Personnel Services - Employee Benefits	197,837
500 Other Purchased Services	986,000
600 Supplies	12,015
<b>Total Vocational Education</b>	<b>\$1,473,867</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	84,893
200 Personnel Services - Employee Benefits	70,154
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	126,450
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$306,497</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	35,000
<b>Total Nonpublic School Programs</b>	<b>\$35,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	214,139
200 Personnel Services - Employee Benefits	143,910
600 Supplies	17,891
<b>Total Pre-Kindergarten</b>	<b>\$375,940</b>
<b>Total Instruction</b>	<b>\$21,280,870</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	339,037

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	236,690
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,800
600 Supplies	4,575
800 Other Objects	300
<b>Total Support Services - Students</b>	<b>\$600,402</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	283,591
200 Personnel Services - Employee Benefits	226,554
300 Purchased Professional and Technical Services	23,920
500 Other Purchased Services	992
600 Supplies	1,250
800 Other Objects	750
<b>Total Support Services - Instructional Staff</b>	<b>\$537,057</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	838,980
200 Personnel Services - Employee Benefits	641,633
300 Purchased Professional and Technical Services	158,050
400 Purchased Property Services	5,325
500 Other Purchased Services	22,107
600 Supplies	8,641
800 Other Objects	13,400
<b>Total Support Services - Administration</b>	<b>\$1,688,136</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	201,907
200 Personnel Services - Employee Benefits	191,354
300 Purchased Professional and Technical Services	18,600
500 Other Purchased Services	186
600 Supplies	6,318
<b>Total Support Services - Pupil Health</b>	<b>\$418,365</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	387,988
200 Personnel Services - Employee Benefits	330,448
300 Purchased Professional and Technical Services	42,200
400 Purchased Property Services	31,300
500 Other Purchased Services	17,800
600 Supplies	30,500
800 Other Objects	8,775
<b>Total Support Services - Business</b>	<b>\$849,011</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	987,322
200 Personnel Services - Employee Benefits	769,212
300 Purchased Professional and Technical Services	8,400
400 Purchased Property Services	210,900
500 Other Purchased Services	202,683

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<u>Description</u>	<u>Amount</u>
600 Supplies	448,600
700 Property	20,000
800 Other Objects	300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,647,417</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,120,000
<b>Total Student Transportation Services</b>	<b>\$1,123,500</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	149,444
200 Personnel Services - Employee Benefits	127,438
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	50,657
500 Other Purchased Services	642
600 Supplies	119,739
700 Property	106,916
<b>Total Support Services - Central</b>	<b>\$574,836</b>
<b>Total Support Services</b>	<b>\$8,438,724</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	279,173
200 Personnel Services - Employee Benefits	125,951
300 Purchased Professional and Technical Services	83,457
400 Purchased Property Services	14,050
500 Other Purchased Services	62,722
600 Supplies	55,385
800 Other Objects	3,775
<b>Total Student Activities</b>	<b>\$624,513</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,350
600 Supplies	2,650
800 Other Objects	2,000
<b>Total Community Services</b>	<b>\$12,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$636,513</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	791,523
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$791,523</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	429,159

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$429,159
Total Other Expenditures and Financing Uses	\$1,220,682
<b>TOTAL EXPENDITURES</b>	<b>\$31,576,789</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	1,013,700	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	635,275	500,000
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	190,000	180,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,838,975</b>	<b>\$680,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$1,838,975** **\$680,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	5,975,000	5,539,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	170,000	195,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$6,420,000</b>	<b>\$6,009,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2020-2021 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,420,000</b>	<b>\$6,009,000</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$6,420,000**

**\$6,009,000**

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	25,600	12,200
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$25,600</b>	<b>\$12,200</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,600</b>	<b>\$12,200</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
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		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
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		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
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		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	25,600	12,200
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
	<b>\$25,600</b>	<b>\$12,200</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
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		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$25,600</b>	<b>\$12,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,600</b>	<b>\$12,200</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,123,532)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$2,123,532)</b>
<b>5900 Budgetary Reserve</b>	<b>429,159</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>(\$1,694,373)</b>