

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

### Date of Adoption of the General Fund Budget:

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Stevie J Davis

(717)789-3934

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\_\_\_\_\_  
Contact Person

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sdavis@westperry.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Perry SD	COUNTY : Perry	AUN : 115508003
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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	\$42568774
Ending Unassigned Fund Balance	\$3236558
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> West Perry SD	<b>County :</b> Perry	<b>AUN Number :</b> 115508003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$51,211.35 C x 2%: \$14,776.16	This validation error occurred in a prior year and we were instructed by PDE that the amount of the difference was insignificant and we should submit. Therefore, we are assuming we may again submit with the same justification.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$320,424.00 Function 2200, Object 200: \$462,947.00	Object 200 is larger due to tuition reimbursement costs being budgeted under 240.
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.	There is a slight balance being retained in case any unexpected costs arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards the rising costs of pension and health insurance.

<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	2,902,870
0820 Restricted Fund Balance	1,823,708
0830 Committed Fund Balance	6,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,451,441
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,996,468</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	22,348,755
7000 Revenue from State Sources	18,333,550
8000 Revenue from Federal Sources	671,586
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$41,353,891</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$52,350,359</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,354,755
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	86,000
6120 Current Per Capita Taxes, Section 679	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	4,875,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	495,000
6910 Rentals	15,000
6990 Refunds and Other Miscellaneous Revenue	30,000

**REVENUE FROM LOCAL SOURCES \$22,348,755****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,926,274
7160 Tuition for Orphans Subsidy	75,000
7220 Vocational Education	65,000
7271 Special Education funds for School-Aged Pupils	1,862,206
7292 Pre-K Counts	385,000
7311 Pupil Transportation Subsidy	2,022,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	554,252
7330 Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340 State Property Tax Reduction Allocation	738,792
7501 PA Accountability Grants	394,553
7810 State Share of Social Security and Medicare Taxes	597,367
7820 State Share of Retirement Contributions	2,669,106

**REVENUE FROM STATE SOURCES \$18,333,550****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	479,327
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,907
8517 NCLB, Title IV - 21st Century Schools	36,352

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	60,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$671,586</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>41,353,891</b>
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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,354,755
Amount of Tax Relief for Homestead Exclusions	<u>\$738,808</u>
Total Approx. Tax Revenue:	\$16,093,563
Approx. Tax Levy for Tax Rate Calculation:	\$17,291,480

Perry

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$1,295,398,920	\$1,295,398,920
b. Real Estate Mills	12.7900	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$1,155,125,491	\$1,155,125,491
d. Assessed Value	\$1,307,978,820	\$1,307,978,820
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$16,568,152	\$16,568,152
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$16,568,152	\$16,568,152
(f Total * g)		
i. Base Mills Subject to Index	12.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.76300%	92.76300%
k. Tax Levy Needed	\$17,291,480	\$17,291,480
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>13.2200</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,291,480	\$17,291,480
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,552,672
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,354,755
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,354,755</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$738,808</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$16,093,563</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,291,480</b>	
	<b>Perry</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	13.2248	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,297,758	\$17,297,758
<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	\$11,214.00	
Number of Homestead/Farmstead Properties	5329	5329
Median Assessed Value of Homestead Properties		\$159,100

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,354,755</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$738,808</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$16,093,563</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,291,480</b>

<b>Perry</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$738,792	Lowering RE Tax Rate	\$0	\$738,792
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$16			\$16
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$738,808</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>
Perry	1,307,978,820	13.2200	17,291,480			92.76300%	
<b>Totals:</b>	<b>1,307,978,820</b>		<b>17,291,480</b>	<b>738,808</b>	<b>16,552,672</b>	<b>92.76300%</b>	<b>15,354,755</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		55,000
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	\$5.00	\$0.00	55,000
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 55,000 55,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	4,675,000	4,675,000
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 4,875,000 4,875,000**

**Total Act 511, Current Taxes 4,930,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,155,125,491</b>	<b>X</b>	<b>12</b>	<b>13,861,506</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Perry	12.7900	13.2200	3.37%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,767,023
1200 Special Programs - Elementary / Secondary	6,033,566
1300 Vocational Education	1,431,746
1400 Other Instructional Programs - Elementary / Secondary	398,887
1500 Nonpublic School Programs	3,722
1700 Higher Education Programs for Secondary Students	125,350
1800 Pre-Kindergarten	414,182
<b>Total Instruction</b>	<b>\$25,174,476</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,520,807
2200 Support Services - Instructional Staff	959,102
2300 Support Services - Administration	2,819,015
2400 Support Services - Pupil Health	478,924
2500 Support Services - Business	835,365
2600 Operation and Maintenance of Plant Services	4,180,960
2700 Student Transportation Services	2,871,910
2800 Support Services - Central	529,214
2900 Other Support Services	24,000
<b>Total Support Services</b>	<b>\$14,219,297</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	402,895
<b>Total Operation of Non-Instructional Services</b>	<b>\$402,895</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,000
5200 Interfund Transfers - Out	2,769,106
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,772,106</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$42,568,774</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	8,067,941
200 Personnel Services - Employee Benefits	5,712,337
300 Purchased Professional and Technical Services	426,850
400 Purchased Property Services	10,063
500 Other Purchased Services	2,068,969
600 Supplies	247,667
700 Property	224,583
800 Other Objects	8,613
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,767,023</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,468,723
200 Personnel Services - Employee Benefits	1,825,040
300 Purchased Professional and Technical Services	859,262
500 Other Purchased Services	793,579
600 Supplies	28,662
700 Property	6,800
800 Other Objects	51,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,033,566</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	347,426
200 Personnel Services - Employee Benefits	211,655
400 Purchased Property Services	3,690
500 Other Purchased Services	853,354
600 Supplies	14,975
700 Property	646
<b>Total Vocational Education</b>	<b>\$1,431,746</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	39,667
200 Personnel Services - Employee Benefits	27,365
500 Other Purchased Services	328,724
600 Supplies	231
800 Other Objects	2,900
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$398,887</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,722
<b>Total Nonpublic School Programs</b>	<b>\$3,722</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	125,350
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$125,350</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	186,193
200 Personnel Services - Employee Benefits	132,089

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	4,600
500 Other Purchased Services	74,400
600 Supplies	16,900
<b>Total Pre-Kindergarten</b>	<b>\$414,182</b>
<b>Total Instruction</b>	<b>\$25,174,476</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	900,904
200 Personnel Services - Employee Benefits	569,305
300 Purchased Professional and Technical Services	32,200
500 Other Purchased Services	500
600 Supplies	17,013
800 Other Objects	885
<b>Total Support Services - Students</b>	<b>\$1,520,807</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	320,424
200 Personnel Services - Employee Benefits	462,947
300 Purchased Professional and Technical Services	48,750
400 Purchased Property Services	3,568
500 Other Purchased Services	45,500
600 Supplies	74,913
800 Other Objects	3,000
<b>Total Support Services - Instructional Staff</b>	<b>\$959,102</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,411,248
200 Personnel Services - Employee Benefits	1,038,385
300 Purchased Professional and Technical Services	224,000
400 Purchased Property Services	56,297
500 Other Purchased Services	45,292
600 Supplies	19,693
800 Other Objects	24,100
<b>Total Support Services - Administration</b>	<b>\$2,819,015</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	205,050
200 Personnel Services - Employee Benefits	152,990
300 Purchased Professional and Technical Services	115,004
500 Other Purchased Services	100
600 Supplies	5,780
<b>Total Support Services - Pupil Health</b>	<b>\$478,924</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	431,432
200 Personnel Services - Employee Benefits	272,983
300 Purchased Professional and Technical Services	80,500
400 Purchased Property Services	8,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	32,450
600 Supplies	5,500
700 Property	2,000
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$835,365</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,064,514
200 Personnel Services - Employee Benefits	841,776
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,137,250
500 Other Purchased Services	114,500
600 Supplies	434,500
700 Property	568,420
800 Other Objects	15,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,180,960</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	86,084
200 Personnel Services - Employee Benefits	66,358
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	2,713,968
600 Supplies	1,200
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$2,871,910</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	170,907
200 Personnel Services - Employee Benefits	133,057
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	49,000
600 Supplies	65,250
700 Property	35,000
<b>Total Support Services - Central</b>	<b>\$529,214</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	24,000
<b>Total Other Support Services</b>	<b>\$24,000</b>
<b>Total Support Services</b>	<b>\$14,219,297</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	167,340
200 Personnel Services - Employee Benefits	44,238
300 Purchased Professional and Technical Services	82,532
500 Other Purchased Services	47,321
600 Supplies	54,562
800 Other Objects	6,902



<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$402,895</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$402,895</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,769,106
<b>Total Interfund Transfers - Out</b>	<b>\$2,769,106</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,772,106</b>
<b>TOTAL EXPENDITURES</b>	<b>\$42,568,774</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	10,368,516	9,325,194
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,823,708	1,829,708
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	183,000	180,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,375,224</b>	<b>\$11,334,902</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>\$12,375,224</b>	<b>\$11,334,902</b>
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

<b>General Fund</b>		
0510 Bonds Payable	22,014,000	19,845,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,239,107	1,243,294
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,643,485	3,486,849
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$26,896,592</b>	<b>\$24,575,143</b>

**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>		

**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>		

**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>		

**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>\$26,896,592</b>	<b>\$24,575,143</b>



**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$26,896,592</b>	<b>\$24,575,143</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,902,870
0820 Restricted Fund Balance	1,823,708
0830 Committed Fund Balance	6,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,236,558
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,781,585</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$14,508,163</b>
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