

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/16/2020


Date



Secretary of the Board - Original Signature Required

6/16/2020

Date



Chief School Administrator - Original Signature Required

6/10/2020

Date

Nathan Wertsch

Contact Person

(717)626-3734

Extn :

Telephone

Extension

nwertsch@warwicksd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warwick SD	COUNTY : Lancaster	AUN : 113369003
---------------------------------	-----------------------	--------------------

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

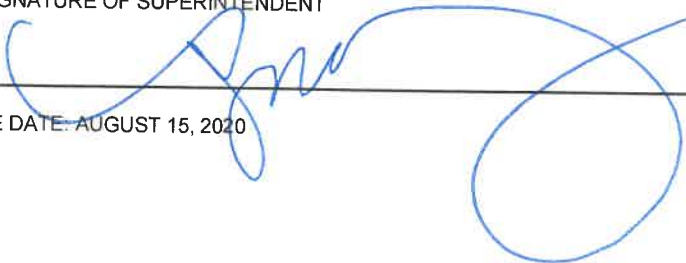
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$75505927
Ending Unassigned Fund Balance	\$5589162
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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 6/10/2020
--	-------------------

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> <b>Warwick SD</b>	<b>County :</b> <b>Lancaster</b>	<b>AUN Number :</b> <b>113369003</b>
--	-------------------------------------	---

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> 4/21/2020
---	--------------------------

**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.	Budgetary reserve for unexpected expenses
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.	Maintain a fund balance per board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintain a fund balance for PSERS/health insurance stabilization, future operating deficits, construction and improvements, and capital expenditures

<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	12,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,589,162
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$18,339,162</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	52,224,117
7000 Revenue from State Sources	22,640,333
8000 Revenue from Federal Sources	641,477
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$75,505,927</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$93,845,089</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	43,845,267
6112 Interim Real Estate Taxes	385,000
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	5,746,033
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	170,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	604,817
6910 Rentals	27,500
6920 Contributions and Donations from Private Sources	215,000
6940 Tuition from Patrons	177,500
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$52,224,117</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,237,200
7112 Basic Education Funding-Social Security	1,197,819
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	2,353,117
7311 Pupil Transportation Subsidy	685,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,056,457
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,000
7340 State Property Tax Reduction Allocation	936,085
7505 Ready to Learn Block Grant	533,160
7820 State Share of Retirement Contributions	5,403,495
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,640,333</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	496,015
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,964
8517 NCLB, Title IV - 21st Century Schools	37,998
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$641,477</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>75,505,927</b>

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,845,267

Amount of Tax Relief for Homestead Exclusions \$936,085

Total Approx. Tax Revenue: \$44,781,352

Approx. Tax Levy for Tax Rate Calculation: \$46,513,286

Lancaster

Total

2019-20 Data		
a. Assessed Value	\$2,787,307,700	\$2,787,307,700
b. Real Estate Mills	16.3711	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,517,576,658	\$2,517,576,658
d. Assessed Value	\$2,841,182,700	\$2,841,182,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$45,631,293	\$45,631,293
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$45,631,293	\$45,631,293
(f Total * g)		
i. Base Mills Subject to Index	16.3711	
(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	96.20000%	96.20000%
k. Tax Levy Needed	\$46,513,286	\$46,513,286
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>16.3711</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,513,286	\$46,513,286
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,577,201
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,845,267
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,845,267</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$936,085</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$44,781,352</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$46,513,286</b>	
	<b>Lancaster</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.8786	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,955,186	\$47,955,186
<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	\$6,943.00	
Number of Homestead/Farmstead Properties	8235	8235
Median Assessed Value of Homestead Properties		\$201,500

---



Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,845,267</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$936,085</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$44,781,352</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$46,513,286</b>
	<b>Lancaster</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$936,085	Lowering RE Tax Rate	\$0		\$936,085
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$936,085</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>
Lancaster	2,841,182,700	16.3711	46,513,286			96.20000%	
<b>Totals:</b>	<b>2,841,182,700</b>		<b>46,513,286</b>	936,085 =	45,577,201 X	96.20000% =	43,845,267

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes– Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.650%	0.000%	5,103,033	5,103,033
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	643,000	643,000
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 5,746,033 5,746,033**

**Total Act 511, Current Taxes 5,746,033**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,517,576,658 X</b>	<b>12</b>	<b>30,210,920</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> Lancaster	16.3711	16.3711	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

LEA : 113369003 Warwick SD

Printed 6/17/2020 8:08:03 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	31,542,344
1200 Special Programs - Elementary / Secondary	10,232,372
1300 Vocational Education	1,024,492
1400 Other Instructional Programs - Elementary / Secondary	821,185
1600 Adult Education Programs	12,573
<b>Total Instruction</b>	<b>\$43,632,966</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,268,461
2200 Support Services - Instructional Staff	3,491,067
2300 Support Services - Administration	3,929,380
2400 Support Services - Pupil Health	872,618
2500 Support Services - Business	809,805
2600 Operation and Maintenance of Plant Services	4,549,185
2700 Student Transportation Services	3,079,401
2800 Support Services - Central	536,321
2900 Other Support Services	33,750
<b>Total Support Services</b>	<b>\$19,569,988</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,557,734
3300 Community Services	86,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,643,734</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	195,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$195,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	130,351
5200 Interfund Transfers - Out	10,083,888
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,464,239</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$75,505,927</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,975,841
200 Personnel Services - Employee Benefits	11,179,394
300 Purchased Professional and Technical Services	888,175
400 Purchased Property Services	173,723
500 Other Purchased Services	779,200
600 Supplies	545,911
800 Other Objects	100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$31,542,344</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,550,526
200 Personnel Services - Employee Benefits	2,858,029
300 Purchased Professional and Technical Services	2,437,238
400 Purchased Property Services	3,455
500 Other Purchased Services	320,100
600 Supplies	57,344
700 Property	5,000
800 Other Objects	680
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,232,372</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	18,492
500 Other Purchased Services	1,006,000
<b>Total Vocational Education</b>	<b>\$1,024,492</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	491,627
200 Personnel Services - Employee Benefits	314,008
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	1,700
600 Supplies	1,350
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$821,185</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	8,810
200 Personnel Services - Employee Benefits	3,763
<b>Total Adult Education Programs</b>	<b>\$12,573</b>
<b>Total Instruction</b>	<b>\$43,632,966</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,357,257
200 Personnel Services - Employee Benefits	845,192
300 Purchased Professional and Technical Services	13,200
400 Purchased Property Services	14,650
500 Other Purchased Services	5,317
600 Supplies	29,220

## 2020-2021 Final General Fund Budget

LEA : 113369003 Warwick SD

Printed 6/17/2020 8:08:03 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
700 Property	3,000
800 Other Objects	625
<b>Total Support Services - Students</b>	<b>\$2,268,461</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,270,609
200 Personnel Services - Employee Benefits	1,100,661
300 Purchased Professional and Technical Services	12,750
400 Purchased Property Services	77,220
500 Other Purchased Services	6,853
600 Supplies	111,799
700 Property	870,475
800 Other Objects	40,700
<b>Total Support Services - Instructional Staff</b>	<b>\$3,491,067</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,090,250
200 Personnel Services - Employee Benefits	1,288,140
300 Purchased Professional and Technical Services	138,005
400 Purchased Property Services	21,300
500 Other Purchased Services	309,645
600 Supplies	27,730
700 Property	11,750
800 Other Objects	42,560
<b>Total Support Services - Administration</b>	<b>\$3,929,380</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	502,727
200 Personnel Services - Employee Benefits	348,115
300 Purchased Professional and Technical Services	8,350
400 Purchased Property Services	3,200
500 Other Purchased Services	825
600 Supplies	7,301
700 Property	2,000
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$872,618</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	384,235
200 Personnel Services - Employee Benefits	246,320
300 Purchased Professional and Technical Services	92,100
400 Purchased Property Services	33,625
500 Other Purchased Services	37,675
600 Supplies	12,750
700 Property	2,000
800 Other Objects	1,100
<b>Total Support Services - Business</b>	<b>\$809,805</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,544,209

LEA : 113369003 Warwick SD

Printed 6/17/2020 8:08:03 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,224,056
300 Purchased Professional and Technical Services	169,450
400 Purchased Property Services	171,145
500 Other Purchased Services	76,600
600 Supplies	1,205,100
700 Property	156,050
800 Other Objects	2,575
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,549,185</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	53,300
200 Personnel Services - Employee Benefits	37,555
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	350
500 Other Purchased Services	2,778,996
600 Supplies	500
700 Property	250
800 Other Objects	205,200
<b>Total Student Transportation Services</b>	<b>\$3,079,401</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	281,770
200 Personnel Services - Employee Benefits	249,726
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,400
500 Other Purchased Services	850
600 Supplies	425
700 Property	350
800 Other Objects	300
<b>Total Support Services - Central</b>	<b>\$536,321</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	33,750
<b>Total Other Support Services</b>	<b>\$33,750</b>
<b>Total Support Services</b>	<b>\$19,569,988</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	804,372
200 Personnel Services - Employee Benefits	389,662
300 Purchased Professional and Technical Services	115,455
400 Purchased Property Services	2,200
500 Other Purchased Services	75,600
600 Supplies	67,125
700 Property	51,700
800 Other Objects	51,620
<b>Total Student Activities</b>	<b>\$1,557,734</b>
<b>3300 Community Services</b>	

LEA : 113369003 Warwick SD

Printed 6/17/2020 8:08:03 AM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	57,500
800 Other Objects	28,500
<b>Total Community Services</b>	<b>\$86,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,643,734</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	15,000
700 Property	105,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$195,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$195,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	10,000
900 Other Uses of Funds	120,351
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$130,351</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	10,083,888
<b>Total Interfund Transfers - Out</b>	<b>\$10,083,888</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,464,239</b>
<b>TOTAL EXPENDITURES</b>	<b>\$75,505,927</b>



**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	18,339,162	18,339,162
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	9,458,113	9,997,254
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$27,797,275</b>	<b>\$28,336,416</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>\$27,797,275</b>	<b>\$28,336,416</b>
-----------------------------------	---------------------	---------------------

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General 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 General Fund**

**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**

**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**

**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**

**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	45,310,000	36,865,000
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		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$45,310,000</b>	<b>\$36,865,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$45,310,000</b>	<b>\$36,865,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,589,162
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$18,339,162</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$18,589,162</b>