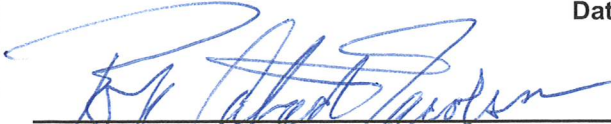


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

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



President of the Board - Original Signature Required

7-8-2020

Date



Secretary of the Board - Original Signature Required

7-8-2020

Date



Chief School Administrator - Original Signature Required

7-8-20

Date

Wayne O Gehris

Contact Person

(484)258-7061

Extn :

Telephone

Extension

gehriw@readingsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reading SD	COUNTY : Berks	AUN : 114067002
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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

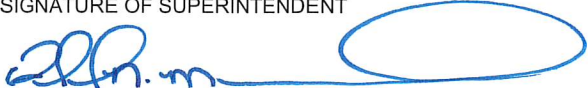
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$309381537
Ending Unassigned Fund Balance	\$2409556
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.8%

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

Yes
 No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7-8-20
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DUE DATE: AUGUST 15, 2020

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

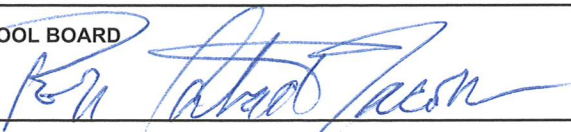
24 PS 6-687(a)(1)

(03/2006)

School District Name : Reading SD	County : Berks	AUN Number : 114067002
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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 7/7/2020
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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>
1550	<p>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.</p> <p>(A x B x TR) - C: \$426,391.87 C x 2%: \$73,650.96</p>	<p>A portion of the Act 1 fund is allocated to the Homestead/Farmstead exclusion. The remaining amount is used to reduce the tax rate for all taxpayers allowed by the Act 1 methodology.</p>
5270	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2300, Object 100: \$8,572,205.00 Function 2300, Object 200: \$11,994,058.00</p>	<p>Healthcare cost for retirees totaling \$6,094,719 are recorded in Function 2300; however, there are no related salaries recorded due to being retired.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The district may utilize the fund balance during the 2020/2021 school year and has recorded a budgetary reserve for this use. There is significant uncertainty of the cost of educating students under the CDC and PDE guidelines for COVID-19.</p>
8080	<p>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.</p>	<p>Unassigned fund balance is within the legally permitted percentage of 8%.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Funds are assigned for infrastructure, healthcare, curriculum enhancements, special education, English learners programing, and PSERS stabilization.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	30,838,076
0850 Unassigned Fund Balance	12,263,469
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$43,101,545</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	37,092,021
7000 Revenue from State Sources	217,410,356
8000 Revenue from Federal Sources	36,875,247
9000 Other Financing Sources	2,150,000
Total Estimated Revenues And Other Financing Sources	<u>\$293,527,624</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$336,629,169</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,411,104
6113 Public Utility Realty Taxes	41,000
6114 Payments in Lieu of Current Taxes - State / Local	134,000
6120 Current Per Capita Taxes, Section 679	40,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	8,900,848
6140 Current Act 511 Taxes - Flat Rate Assessments	922,048
6150 Current Act 511 Taxes - Proportional Assessments	4,893,632
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,080,000
6500 Earnings on Investments	479,389
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,085,000
6910 Rentals	105,000
6920 Contributions and Donations from Private Sources	250,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	600,000
REVENUE FROM LOCAL SOURCES	\$37,092,021
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	145,035,326
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	13,049,362
7299 Program Revenues Not Listed Previously in the 7200 Series	100,000
7311 Pupil Transportation Subsidy	1,183,188
7312 Nonpublic and Charter School Pupil Transportation Subsidy	325,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,758,664
7330 Health Services (Medical, Dental, Nurse, Act 25)	360,000
7340 State Property Tax Reduction Allocation	3,682,548
7505 Ready to Learn Block Grant	4,785,693
7521 Continuity of Education and Equity Grants	500,000
7810 State Share of Social Security and Medicare Taxes	7,517,645
7820 State Share of Retirement Contributions	33,912,930
REVENUE FROM STATE SOURCES	\$217,410,356
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	40,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	140,000

Amount

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	17,445,709
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,353,765
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,720,197
8517 NCLB, Title IV - 21st Century Schools	1,219,993
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	11,638,593
8749 Other CARES Act Funding	1,378,490
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,760,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	178,500

REVENUE FROM FEDERAL SOURCES \$36,875,247

OTHER FINANCING SOURCES

9340 Debt Service Fund Transfers	1,500,000
9350 Enterprise Fund Transfers	650,000

OTHER FINANCING SOURCES \$2,150,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 293,527,624

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,411,104
Amount of Tax Relief for Homestead Exclusions	<u>\$3,682,548</u>
Total Approx. Tax Revenue:	\$19,093,652
Approx. Tax Levy for Tax Rate Calculation:	\$25,573,321

Berks

Total

2019-20 Data		
a. Assessed Value	\$1,431,076,400	\$1,431,076,400
b. Real Estate Mills	17.9300	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,607,352,391	\$1,607,352,391
d. Assessed Value	\$1,426,286,700	\$1,426,286,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$25,659,200	\$25,659,200
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$25,659,200	\$25,659,200
(f Total * g)		
i. Base Mills Subject to Index	17.9300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	70.40000%	70.40000%
k. Tax Levy Needed	\$25,573,321	\$25,573,321
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	17.9300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,573,321	\$25,573,321
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,890,773
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,411,104
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,411,104
Amount of Tax Relief for Homestead Exclusions	<u>\$3,682,548</u>
Total Approx. Tax Revenue:	\$19,093,652
Approx. Tax Levy for Tax Rate Calculation:	\$25,573,321

	Berks	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.7009	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,672,845	\$26,672,845
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$20,300.00	
Number of Homestead/Farmstead Properties	8946	8946
Median Assessed Value of Homestead Properties		\$40,600

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,411,104
Amount of Tax Relief for Homestead Exclusions	<u>\$3,682,548</u>
Total Approx. Tax Revenue:	\$19,093,652
Approx. Tax Levy for Tax Rate Calculation:	\$25,573,321

Berks	Total
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0		\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,682,548	Lowering RE Tax Rate	\$0		\$3,682,548
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$3,682,548

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>
Berks	1,426,286,700	17.9300	25,573,321			70.40000%	
Totals:	1,426,286,700		25,573,321	3,682,548	21,890,773	70.40000%	15,411,104

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			40,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	1.000%	0.000%	8,900,848	8,900,848
Total Current Taxpayer Relief Taxes – Proportional Assessments			8,900,848	8,900,848
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	40,000	40,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	82,048	82,048
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$1.50	\$0.00	800,000	800,000
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			922,048	922,048
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,493,632	4,493,632
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			4,893,632	4,893,632
Total Act 511, Current Taxes				5,815,680
Act 511 Tax Limit -->		1,607,352,391	12	19,288,229
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Berks	17.9300	17.9300	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6144	Current Act 511 Trailer Taxes					4.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$1.50	\$1.50	0.00%	Yes	4.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes					4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6154	Current Act 511 Amusement Taxes					4.3%				
6155	Current Act 511 Business Privilege Taxes					4.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.3%				
6157	Current Act 511 Mercantile Taxes					4.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	115,510,656
1200 Special Programs - Elementary / Secondary	57,719,964
1300 Vocational Education	5,460,500
1400 Other Instructional Programs - Elementary / Secondary	2,975,649
1500 Nonpublic School Programs	561,507
1600 Adult Education Programs	35,314
1800 Pre-Kindergarten	2,046,631
Total Instruction	\$184,310,221
2000 Support Services	
2100 Support Services - Students	12,151,523
2200 Support Services - Instructional Staff	7,067,162
2300 Support Services - Administration	22,600,610
2400 Support Services - Pupil Health	4,509,620
2500 Support Services - Business	2,800,280
2600 Operation and Maintenance of Plant Services	23,804,986
2700 Student Transportation Services	6,249,561
2800 Support Services - Central	7,488,016
2900 Other Support Services	45,000
Total Support Services	\$86,716,758
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,425,097
3300 Community Services	1,471,309
Total Operation of Non-Instructional Services	\$3,896,406
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	26,958,152
5200 Interfund Transfers - Out	1,500,000
5900 Budgetary Reserve	6,000,000
Total Other Expenditures and Financing Uses	\$34,458,152
Total Estimated Expenditures and Other Financing Uses	\$309,381,537

2020-2021 Final General Fund Budget

LEA : 114067002 Reading SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,276,270
200 Personnel Services - Employee Benefits	40,446,632
300 Purchased Professional and Technical Services	2,303,795
400 Purchased Property Services	75,700
500 Other Purchased Services	7,009,529
600 Supplies	6,351,230
700 Property	47,500
Total Regular Programs - Elementary / Secondary	\$115,510,656
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,961,818
200 Personnel Services - Employee Benefits	14,612,586
300 Purchased Professional and Technical Services	7,770,625
500 Other Purchased Services	15,194,735
600 Supplies	146,700
700 Property	33,500
Total Special Programs - Elementary / Secondary	\$57,719,964
1300 <u>Vocational Education</u>	
500 Other Purchased Services	5,460,500
Total Vocational Education	\$5,460,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	67,280
200 Personnel Services - Employee Benefits	29,869
300 Purchased Professional and Technical Services	2,708,500
500 Other Purchased Services	170,000
Total Other Instructional Programs - Elementary / Secondary	\$2,975,649
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	554,007
500 Other Purchased Services	7,500
Total Nonpublic School Programs	\$561,507
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	17,250
600 Supplies	18,064
Total Adult Education Programs	\$35,314
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	1,200,911
200 Personnel Services - Employee Benefits	845,720
Total Pre-Kindergarten	\$2,046,631
Total Instruction	\$184,310,221
2000 Support Services	
2100 <u>Support Services - Students</u>	

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	6,918,649
200 Personnel Services - Employee Benefits	4,623,374
300 Purchased Professional and Technical Services	493,500
500 Other Purchased Services	8,000
600 Supplies	108,000
Total Support Services - Students	\$12,151,523
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,598,943
200 Personnel Services - Employee Benefits	2,092,825
300 Purchased Professional and Technical Services	2,098,848
400 Purchased Property Services	3,135
500 Other Purchased Services	127,911
600 Supplies	144,200
800 Other Objects	1,300
Total Support Services - Instructional Staff	\$7,067,162
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	8,572,205
200 Personnel Services - Employee Benefits	11,994,058
300 Purchased Professional and Technical Services	1,028,000
400 Purchased Property Services	350,200
500 Other Purchased Services	214,047
600 Supplies	117,850
800 Other Objects	324,250
Total Support Services - Administration	\$22,600,610
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,918,552
200 Personnel Services - Employee Benefits	1,343,068
300 Purchased Professional and Technical Services	1,172,300
500 Other Purchased Services	4,700
600 Supplies	63,000
700 Property	8,000
Total Support Services - Pupil Health	\$4,509,620
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,125,786
200 Personnel Services - Employee Benefits	803,844
300 Purchased Professional and Technical Services	114,500
400 Purchased Property Services	35,000
500 Other Purchased Services	12,050
600 Supplies	130,600
700 Property	1,000
800 Other Objects	577,500
Total Support Services - Business	\$2,800,280
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	9,262,440
200 Personnel Services - Employee Benefits	6,811,516

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	574,836
400 Purchased Property Services	2,281,445
500 Other Purchased Services	304,980
600 Supplies	4,564,731
800 Other Objects	5,038
Total Operation and Maintenance of Plant Services	\$23,804,986
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	44,770
200 Personnel Services - Employee Benefits	35,656
500 Other Purchased Services	6,169,135
Total Student Transportation Services	\$6,249,561
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,364,963
200 Personnel Services - Employee Benefits	1,244,587
300 Purchased Professional and Technical Services	1,390,549
400 Purchased Property Services	2,500
500 Other Purchased Services	959,975
600 Supplies	1,449,307
700 Property	1,030,910
800 Other Objects	45,225
Total Support Services - Central	\$7,488,016
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$86,716,758
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,052,599
200 Personnel Services - Employee Benefits	513,899
300 Purchased Professional and Technical Services	189,212
400 Purchased Property Services	22,617
500 Other Purchased Services	368,600
600 Supplies	195,670
700 Property	43,000
800 Other Objects	39,500
Total Student Activities	\$2,425,097
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	560,220
200 Personnel Services - Employee Benefits	495,676
300 Purchased Professional and Technical Services	12,024
500 Other Purchased Services	145,000
600 Supplies	258,389
Total Community Services	\$1,471,309
Total Operation of Non-Instructional Services	\$3,896,406

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	11,453,152
900 Other Uses of Funds	15,505,000
Total Debt Service / Other Expenditures and Financing Uses	\$26,958,152
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,500,000
Total Interfund Transfers - Out	\$1,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	6,000,000
Total Budgetary Reserve	\$6,000,000
Total Other Expenditures and Financing Uses	\$34,458,152
TOTAL EXPENDITURES	\$309,381,537

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	72,247,386	56,000,000
Public Purpose (Expendable) Trust Fund	156,951	156,951
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,693,010	3,693,010
Other Capital Projects Fund	42,099,680	15,000,000
Debt Service Fund	5,059,055	3,500,000
Food Service / Cafeteria Operations Fund	4,669,110	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$127,925,192	\$80,349,961
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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	\$127,925,192	\$80,349,961
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	422,662,649	401,909,969
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,409,265	2,409,265
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	183,162,936	183,162,936
0599 Other Noncurrent Liabilities		
Total General Fund	\$608,234,850	\$587,482,170

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

50,132

50,132

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	6,055,064	6,055,064
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$6,105,196	\$6,105,196

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$614,340,046	\$593,587,366

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	53,000,000	53,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,574,070	2,574,070
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	\$55,574,070	\$55,574,070
TOTAL INDEBTEDNESS	\$669,914,116	\$649,161,436

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	24,838,076
0850 Unassigned Fund Balance	2,409,556
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,247,632
5900 Budgetary Reserve	6,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$33,247,632