

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/18/2020

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Tracy Detwiler

(610)779-2606

Extn :

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

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\_\_\_\_\_  
Extension

tdetwiler@antietamsd.org

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Antietam SD	COUNTY : Berkshire	AUN : 114060503
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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	\$21265745
Ending Unassigned Fund Balance	\$1239422
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Antietam SD	County : Berks	AUN Number : 114060503
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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 <i>Michael A. Gindl</i>	DATE 5-19-2020
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To guard against unforeseen expenses that are out of the district's control.
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.	Amount according to the district's fund balance policy.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,491,161
0850 Unassigned Fund Balance	1,239,422
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,730,583</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,938,428
7000 Revenue from State Sources	7,251,156
8000 Revenue from Federal Sources	360,000
9000 Other Financing Sources	225,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,774,584</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$22,505,167</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,351,045
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	9,800
6150 Current Act 511 Taxes - Proportional Assessments	842,583
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	500
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	35,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,938,428</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,580,583
7112 Basic Education Funding-Social Security	390,963
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	630,000
7311 Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	80,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	459,816
7505 Ready to Learn Block Grant	167,132
7820 State Share of Retirement Contributions	1,743,662
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,251,156</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	295,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21st Century Schools	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$360,000</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	225,000
<b>OTHER FINANCING SOURCES</b>	<b>\$225,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,774,584</b>

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$9,351,045</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$459,816</u></b>
Total Approx. Tax Revenue:	<b>\$9,810,861</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$10,849,866</b>

Berks

Total

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<b>2019-20 Data</b>		
a. Assessed Value	\$255,855,525	\$255,855,525
b. Real Estate Mills	40.9900	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$322,975,451	\$322,975,451
d. Assessed Value	\$255,050,925	\$255,050,925
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$10,487,518	\$10,487,518
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$10,487,518	\$10,487,518
(f Total * g)		
i. Base Mills Subject to Index	40.9900	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$10,849,866	\$10,849,866
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>42.5400</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,849,866	\$10,849,866
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,390,050
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,351,045
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,351,045</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$459,816</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$9,810,861</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,849,866</b>	
	<b>Berks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	42.5476	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,851,805	\$10,851,805
<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	\$6,360.00	
Number of Homestead/Farmstead Properties	1700	1700
Median Assessed Value of Homestead Properties		\$79,500

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Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,351,045</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$459,816</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$9,810,861</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,849,866</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$459,816	Lowering RE Tax Rate	\$0	\$459,816
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$459,816</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>
Berks	255,050,925	42.5400	10,849,866			90.00000%	
<b>Totals:</b>	<b>255,050,925</b>		<b>10,849,866</b>	459,816 =	10,390,050 X	90.00000% =	9,351,045

	<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	0.500%	0.000%	758,583	758,583
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	84,000	84,000
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 842,583 842,583**

**Total Act 511, Current Taxes 842,583**

<b>Act 511 Tax Limit --&gt;</b>	<b>322,975,451 X</b>	<b>12</b>	<b>3,875,705</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>									
	Berks	40.9900	42.5400	3.79%	Yes	3.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,846,493
1200 Special Programs - Elementary / Secondary	4,308,548
1300 Vocational Education	372,627
1400 Other Instructional Programs - Elementary / Secondary	70,055
1500 Nonpublic School Programs	26,500
<b>Total Instruction</b>	<b>\$12,624,223</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	725,363
2200 Support Services - Instructional Staff	796,273
2300 Support Services - Administration	1,640,109
2400 Support Services - Pupil Health	217,394
2500 Support Services - Business	443,512
2600 Operation and Maintenance of Plant Services	1,626,544
2700 Student Transportation Services	230,025
2800 Support Services - Central	472,482
2900 Other Support Services	9,000
<b>Total Support Services</b>	<b>\$6,160,702</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	482,875
3300 Community Services	20,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$503,375</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,877,445
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,977,445</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,265,745</b>

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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	4,024,519
200 Personnel Services - Employee Benefits	2,710,924
300 Purchased Professional and Technical Services	133,950
400 Purchased Property Services	3,300
500 Other Purchased Services	429,900
600 Supplies	310,600
700 Property	231,000
800 Other Objects	2,300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,846,493</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,224,207
200 Personnel Services - Employee Benefits	742,241
300 Purchased Professional and Technical Services	723,000
400 Purchased Property Services	500
500 Other Purchased Services	1,571,750
600 Supplies	46,850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,308,548</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	372,627
<b>Total Vocational Education</b>	<b>\$372,627</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,400
200 Personnel Services - Employee Benefits	1,855
500 Other Purchased Services	63,000
800 Other Objects	800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$70,055</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	26,000
600 Supplies	250
800 Other Objects	250
<b>Total Nonpublic School Programs</b>	<b>\$26,500</b>
<b>Total Instruction</b>	<b>\$12,624,223</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	362,960
200 Personnel Services - Employee Benefits	225,428
300 Purchased Professional and Technical Services	126,450
500 Other Purchased Services	1,950
600 Supplies	8,500
800 Other Objects	75
<b>Total Support Services - Students</b>	<b>\$725,363</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	391,980
200 Personnel Services - Employee Benefits	304,493
300 Purchased Professional and Technical Services	20,700
400 Purchased Property Services	44,000
500 Other Purchased Services	2,750
600 Supplies	30,850
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$796,273</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	807,506
200 Personnel Services - Employee Benefits	570,103
300 Purchased Professional and Technical Services	104,700
500 Other Purchased Services	72,500
600 Supplies	62,100
800 Other Objects	23,200
<b>Total Support Services - Administration</b>	<b>\$1,640,109</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	127,790
200 Personnel Services - Employee Benefits	79,719
300 Purchased Professional and Technical Services	4,850
400 Purchased Property Services	1,450
500 Other Purchased Services	335
600 Supplies	3,000
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$217,394</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	249,457
200 Personnel Services - Employee Benefits	143,155
300 Purchased Professional and Technical Services	36,650
400 Purchased Property Services	4,000
500 Other Purchased Services	1,750
600 Supplies	4,200
800 Other Objects	4,300
<b>Total Support Services - Business</b>	<b>\$443,512</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	520,944
200 Personnel Services - Employee Benefits	433,200
300 Purchased Professional and Technical Services	53,150
400 Purchased Property Services	230,500
500 Other Purchased Services	50,500
600 Supplies	330,750
700 Property	7,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,626,544</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	66,140
200 Personnel Services - Employee Benefits	27,885
400 Purchased Property Services	10,000
500 Other Purchased Services	107,000
600 Supplies	19,000
<b>Total Student Transportation Services</b>	<b>\$230,025</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	160,841
200 Personnel Services - Employee Benefits	111,041
300 Purchased Professional and Technical Services	29,600
400 Purchased Property Services	15,000
500 Other Purchased Services	80,000
600 Supplies	55,000
700 Property	20,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$472,482</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	9,000
<b>Total Other Support Services</b>	<b>\$9,000</b>
<b>Total Support Services</b>	<b>\$6,160,702</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	220,544
200 Personnel Services - Employee Benefits	92,981
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	54,500
600 Supplies	59,500
800 Other Objects	9,350
<b>Total Student Activities</b>	<b>\$482,875</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	18,500
600 Supplies	2,000
<b>Total Community Services</b>	<b>\$20,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$503,375</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	590,445
900 Other Uses of Funds	1,287,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,877,445</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,977,445
<b>TOTAL EXPENDITURES</b>	<b>\$21,265,745</b>



**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	3,700,000	1,250,000
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	570,000	540,000
Other Capital Projects Fund	100,000	
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>\$4,370,000</b>	<b>\$1,790,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$4,370,000** **\$1,790,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	18,332,000	20,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	150,000	150,000
0540 Accumulated Compensated Absences	225,000	215,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$18,707,000</b>	<b>\$20,365,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**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>\$18,707,000</b>	<b>\$20,365,000</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	950,000	950,000
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>\$950,000</b>	<b>\$950,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$19,657,000</b>	<b>\$21,315,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,239,422
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,239,422</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,339,422</b>