

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michele Zimmerman

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Contact Person

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hamburg Area SD	COUNTY : Berkshire	AUN : 114063503
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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	\$45312671
Ending Unassigned Fund Balance	\$2757128
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Hamburg Area SD	<b>County :</b> Berks	<b>AUN Number :</b> 114063503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> May 21, 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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate:	School Board did not levy per capita taxes for 2020-2021.
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.	Unassigned fund balance is for emergency expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is for future HRA and OPEB payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for future capital improvements and purchases of operations equipment and instructional items.

<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	3,095,616
0840 Assigned Fund Balance	8,259,094
0850 Unassigned Fund Balance	988,877
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,343,587</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,973,593
7000 Revenue from State Sources	15,397,123
8000 Revenue from Federal Sources	1,040,107
9000 Other Financing Sources	500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$42,411,323</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$54,754,910</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,251,909
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	10,018
6150 Current Act 511 Taxes - Proportional Assessments	2,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	81,575
6800 Revenues from Intermediary Sources / Pass-Through Funds	336,000
6910 Rentals	82,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	104,091
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,973,593</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,013,742
7160 Tuition for Orphans Subsidy	90,013
7271 Special Education funds for School-Aged Pupils	1,517,653
7311 Pupil Transportation Subsidy	925,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	377,298
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	830,558
7360 Safe Schools	183,171
7505 Ready to Learn Block Grant	338,158
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	266,808
7810 State Share of Social Security and Medicare Taxes	692,369
7820 State Share of Retirement Contributions	3,123,353
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,397,123</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	440,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,000
8517 NCLB, Title IV - 21st Century Schools	39,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	363,530
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	131,577
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,040,107</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 500

**OTHER FINANCING SOURCES \$500**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 42,411,323**

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,251,909
Amount of Tax Relief for Homestead Exclusions	<u>\$830,572</u>
Total Approx. Tax Revenue:	\$23,082,481
Approx. Tax Levy for Tax Rate Calculation:	\$24,706,011

Berks

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$899,539,700	\$899,539,700
b. Real Estate Mills	26.9600	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$1,190,512,239	\$1,190,512,239
d. Assessed Value	\$916,395,063	\$916,395,063
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$24,251,590	\$24,251,590
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$24,251,590	\$24,251,590
(f Total * g)		
i. Base Mills Subject to Index	26.9600	
(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	93.20000%	93.20000%
k. Tax Levy Needed	\$24,706,011	\$24,706,011
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>26.9600</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,706,011	\$24,706,011
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,875,439
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,251,909
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,251,909</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$830,572</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$23,082,481</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,706,011</b>	
	<b>Berks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8496	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,521,236	\$25,521,236
<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	\$7,077.00	
Number of Homestead/Farmstead Properties	4360	4360
Median Assessed Value of Homestead Properties		\$93,300

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,251,909</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$830,572</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$23,082,481</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,706,011</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$830,558	Lowering RE Tax Rate	\$0	\$830,558
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$14			\$14
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$830,572</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	916,395,063	26.9600	24,706,011			93.20000%	
<b>Totals:</b>	<b>916,395,063</b>		<b>24,706,011</b>	830,572 =	23,875,439 X	93.20000% =	22,251,909

	<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%	1,900,000	1,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,100,000 2,100,000**

**Total Act 511, Current Taxes 2,100,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,190,512,239 X</b>	<b>12</b>	<b>14,286,147</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	26.9600	26.9600	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,735,456
1200 Special Programs - Elementary / Secondary	7,367,950
1300 Vocational Education	907,084
1400 Other Instructional Programs - Elementary / Secondary	35,900
1500 Nonpublic School Programs	6,300
<b>Total Instruction</b>	<b>\$26,052,690</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,755,617
2200 Support Services - Instructional Staff	1,139,371
2300 Support Services - Administration	2,103,896
2400 Support Services - Pupil Health	509,250
2500 Support Services - Business	642,851
2600 Operation and Maintenance of Plant Services	4,043,098
2700 Student Transportation Services	2,752,584
2800 Support Services - Central	1,598,883
2900 Other Support Services	29,809
<b>Total Support Services</b>	<b>\$14,575,359</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	857,821
3300 Community Services	53,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$910,821</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,773,801
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,773,801</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,312,671</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,778,145
200 Personnel Services - Employee Benefits	6,115,781
300 Purchased Professional and Technical Services	276,300
400 Purchased Property Services	25,025
500 Other Purchased Services	779,350
600 Supplies	562,405
700 Property	175,500
800 Other Objects	22,950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,735,456</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,967,783
200 Personnel Services - Employee Benefits	2,017,223
300 Purchased Professional and Technical Services	651,427
400 Purchased Property Services	1,000
500 Other Purchased Services	1,685,767
600 Supplies	43,500
800 Other Objects	1,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,367,950</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	906,984
600 Supplies	100
<b>Total Vocational Education</b>	<b>\$907,084</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	2,200
500 Other Purchased Services	33,700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$35,900</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
500 Other Purchased Services	6,300
<b>Total Nonpublic School Programs</b>	<b>\$6,300</b>
<b>Total Instruction</b>	<b>\$26,052,690</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	998,616
200 Personnel Services - Employee Benefits	661,291
300 Purchased Professional and Technical Services	68,000
500 Other Purchased Services	6,810
600 Supplies	18,400
800 Other Objects	2,500
<b>Total Support Services - Students</b>	<b>\$1,755,617</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	575,874

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	352,810
300 Purchased Professional and Technical Services	38,200
400 Purchased Property Services	2,500
500 Other Purchased Services	3,825
600 Supplies	163,912
800 Other Objects	2,250
<b>Total Support Services - Instructional Staff</b>	<b>\$1,139,371</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,144,926
200 Personnel Services - Employee Benefits	696,380
300 Purchased Professional and Technical Services	85,300
400 Purchased Property Services	20,000
500 Other Purchased Services	43,440
600 Supplies	43,800
700 Property	40,000
800 Other Objects	30,050
<b>Total Support Services - Administration</b>	<b>\$2,103,896</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	267,884
200 Personnel Services - Employee Benefits	225,431
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	750
500 Other Purchased Services	475
600 Supplies	11,410
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$509,250</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	313,941
200 Personnel Services - Employee Benefits	243,380
300 Purchased Professional and Technical Services	9,900
400 Purchased Property Services	3,500
500 Other Purchased Services	17,130
600 Supplies	45,100
800 Other Objects	9,900
<b>Total Support Services - Business</b>	<b>\$642,851</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,254,083
200 Personnel Services - Employee Benefits	968,604
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	681,705
500 Other Purchased Services	141,412
600 Supplies	906,730
700 Property	34,000
800 Other Objects	7,064
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,043,098</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	80,500
200 Personnel Services - Employee Benefits	34,046
400 Purchased Property Services	17,200
500 Other Purchased Services	1,837,800
600 Supplies	152,550
700 Property	630,338
800 Other Objects	150
<b>Total Student Transportation Services</b>	<b>\$2,752,584</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	279,074
200 Personnel Services - Employee Benefits	205,828
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	481,636
500 Other Purchased Services	134,288
600 Supplies	200,495
700 Property	274,062
<b>Total Support Services - Central</b>	<b>\$1,598,883</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	29,809
<b>Total Other Support Services</b>	<b>\$29,809</b>
<b>Total Support Services</b>	<b>\$14,575,359</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	440,321
200 Personnel Services - Employee Benefits	210,081
300 Purchased Professional and Technical Services	59,516
400 Purchased Property Services	8,000
500 Other Purchased Services	22,250
600 Supplies	88,454
800 Other Objects	29,199
<b>Total Student Activities</b>	<b>\$857,821</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	38,000
600 Supplies	7,500
800 Other Objects	7,500
<b>Total Community Services</b>	<b>\$53,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$910,821</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,588,801
900 Other Uses of Funds	2,185,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,773,801
Total Other Expenditures and Financing Uses	\$3,773,801
<b>TOTAL EXPENDITURES</b>	<b>\$45,312,671</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	16,300,000	14,300,000
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	2,700,000	13,700,000
Other Capital Projects Fund		
Debt Service Fund	436,830	437,000
Food Service / Cafeteria Operations Fund	280,000	280,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,716,830</b>	<b>\$28,717,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$19,716,830</b>	<b>\$28,717,000</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	34,975,000	30,195,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	13,000	
0540 Accumulated Compensated Absences	920,000	940,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,700,000	5,800,000
0599 Other Noncurrent Liabilities	60,000,000	61,000,000

<b>Total General Fund</b>	<b>\$101,608,000</b>	<b>\$97,935,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2020-2021 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$101,608,000**

**\$97,935,000**

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	4,740,000	5,180,000
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		10,000,000
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 Short-Term Payables</b>	<b>\$4,740,000</b>	<b>\$15,180,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$106,348,000</b>	<b>\$113,115,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,095,616
0840 Assigned Fund Balance	3,589,495
0850 Unassigned Fund Balance	2,757,128
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,442,239</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,442,239</b>
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