



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berwick Area SD	COUNTY : Columbia	AUN : 116191103
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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	\$46338520
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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

Yes   
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-8-2020
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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)

<b>School District Name :</b> Berwick Area SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116191103
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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 6-8-2020
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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.	Reserved funds for changes in revenue reductions and possible Athletic and Extracurricular District, County and State championships.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$4,500,000 committed for the payment of costs related to capital projects. \$2,500,000 committed for future debit service and/or future PSERS and/or Medical Benefits.

ITEM

AMOUNTS

**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

7,000,000

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$7,000,000

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

19,338,724

7000 Revenue from State Sources

25,341,778

8000 Revenue from Federal Sources

1,658,018

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$46,338,520

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$53,338,520

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,648,274
6112 Interim Real Estate Taxes	33,856
6113 Public Utility Realty Taxes	16,408
6114 Payments in Lieu of Current Taxes - State / Local	5,536
6140 Current Act 511 Taxes - Flat Rate Assessments	24,963
6150 Current Act 511 Taxes - Proportional Assessments	1,903,265
6400 Delinquencies on Taxes Levied / Assessed by the LEA	722,897
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	28,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	693,960
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	59,841
6940 Tuition from Patrons	54,874
6990 Refunds and Other Miscellaneous Revenue	16,250

**REVENUE FROM LOCAL SOURCES \$19,338,724**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	15,022,605
7112 Basic Education Funding-Social Security	908,700
7160 Tuition for Orphans Subsidy	40,484
7271 Special Education funds for School-Aged Pupils	2,358,105
7311 Pupil Transportation Subsidy	820,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,175
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	285,119
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,203
7340 State Property Tax Reduction Allocation	1,096,967
7505 Ready to Learn Block Grant	549,482
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7820 State Share of Retirement Contributions	4,189,938

**REVENUE FROM STATE SOURCES \$25,341,778**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	885,171
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,808
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,230
8517 NCLB, Title IV - 21st Century Schools	66,477

Amount

**REVENUE FROM FEDERAL SOURCES**

8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	350,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	211,275
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,057

**REVENUE FROM FEDERAL SOURCES \$1,658,018**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 46,338,520**

Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$15,650,000

Amount of Tax Relief for Homestead Exclusions

\$1,096,967

Total Approx. Tax Revenue:

\$16,746,967

Approx. Tax Levy for Tax Rate Calculation:

\$17,592,538

Columbia

Luzerne

Total

	Columbia	Luzerne	Total
<b>2019-20 Data</b>			
a. Assessed Value	\$200,445,251	\$761,599,900	\$962,045,151
b. Real Estate Mills	43.4000	10.7900	
<b>I. 2020-21 Data</b>			
c. 2018 STEB Market Value	\$631,402,572	\$617,106,162	\$1,248,508,734
d. Assessed Value	\$200,256,703	\$764,759,500	\$965,016,203
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2019-20 Calculations</b>			
f. 2019-20 Tax Levy	\$8,699,324	\$8,217,663	\$16,916,987
(a * b)			
<b>2020-21 Calculations</b>			
g. Percent of Total Market Value	50.57254%	49.42746%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$8,555,350	\$8,361,637	\$16,916,987
(f Total * g)			
i. Base Mills Subject to Index	43.4000	10.9790	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.51000%	93.20000%	94.87395%
k. Tax Levy Needed	\$8,896,993	\$8,695,545	\$17,592,538
(Approx. Tax Levy * g)			
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>44.4200</b>	<b>11.3700</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$8,895,403	\$8,695,316	\$17,590,719
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,493,752
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,648,274
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$15,650,000

Amount of Tax Relief for Homestead Exclusions

\$1,096,967

Total Approx. Tax Revenue:

\$16,746,967

Approx. Tax Levy for Tax Rate Calculation:

\$17,592,538

	Columbia	Luzerne	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	44.9624	11.3742	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,004,022	\$8,698,528	\$17,702,550
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$4,429.00	\$17,298.00	
Number of Homestead/Farmstead Properties	3271	2376	5647
Median Assessed Value of Homestead Properties			\$75,916

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,650,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,096,967</u>		
Total Approx. Tax Revenue:	\$16,746,967		
Approx. Tax Levy for Tax Rate Calculation:	\$17,592,538		

	Columbia	Luzerne	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,096,967	Lowering RE Tax Rate \$0 \$1,096,967
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$1,096,967</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>
Columbia	200,256,703	44.4200	8,895,403			96.51000%	
Luzerne	764,759,500	11.3700	8,695,316			93.20000%	
<b>Totals:</b>	<b>965,016,203</b>		<b>17,590,719</b>	- 1,096,967 =	16,493,752 X	94.87395% =	15,648,274

	<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	\$5.00	\$0.00	24,963
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>24,963</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,760,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	143,265
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,903,265</b>
<b>Total Act 511, Current Taxes</b>			<b>1,928,228</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,248,508,734 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>14,982,105</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>									
	Columbia	43.4000	44.4200	2.36%	Yes	3.6%				
	Luzerne	10.9790	11.3700	3.57%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,769,371
1200 Special Programs - Elementary / Secondary	6,931,771
1300 Vocational Education	2,834,836
1400 Other Instructional Programs - Elementary / Secondary	72,237
1500 Nonpublic School Programs	18,212
1700 Higher Education Programs for Secondary Students	56,000
<b>Total Instruction</b>	<b>\$30,682,427</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,931,479
2200 Support Services - Instructional Staff	1,101,879
2300 Support Services - Administration	2,044,983
2400 Support Services - Pupil Health	665,053
2500 Support Services - Business	581,229
2600 Operation and Maintenance of Plant Services	3,928,017
2700 Student Transportation Services	1,628,051
2800 Support Services - Central	1,261,413
<b>Total Support Services</b>	<b>\$13,142,104</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	974,133
3300 Community Services	17,794
<b>Total Operation of Non-Instructional Services</b>	<b>\$991,927</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,509,062
5900 Budgetary Reserve	13,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,522,062</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$46,338,520</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	11,391,559
200 Personnel Services - Employee Benefits	8,197,748
300 Purchased Professional and Technical Services	54,071
500 Other Purchased Services	860,425
600 Supplies	262,868
800 Other Objects	2,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,769,371</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,622,136
200 Personnel Services - Employee Benefits	2,583,252
300 Purchased Professional and Technical Services	162,942
500 Other Purchased Services	475,220
600 Supplies	86,051
800 Other Objects	2,170
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,931,771</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	504,248
200 Personnel Services - Employee Benefits	400,944
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	1,893,670
600 Supplies	35,724
<b>Total Vocational Education</b>	<b>\$2,834,836</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	44,000
200 Personnel Services - Employee Benefits	26,787
500 Other Purchased Services	1,000
600 Supplies	450
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$72,237</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	18,212
<b>Total Nonpublic School Programs</b>	<b>\$18,212</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	56,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$56,000</b>
<b>Total Instruction</b>	<b>\$30,682,427</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,119,494
200 Personnel Services - Employee Benefits	768,975
300 Purchased Professional and Technical Services	28,645
500 Other Purchased Services	3,095

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	10,810
800 Other Objects	460
<b>Total Support Services - Students</b>	<b>\$1,931,479</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	556,702
200 Personnel Services - Employee Benefits	336,707
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	11,715
600 Supplies	172,090
800 Other Objects	1,665
<b>Total Support Services - Instructional Staff</b>	<b>\$1,101,879</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,147,824
200 Personnel Services - Employee Benefits	755,059
300 Purchased Professional and Technical Services	78,000
500 Other Purchased Services	30,350
600 Supplies	12,750
800 Other Objects	21,000
<b>Total Support Services - Administration</b>	<b>\$2,044,983</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	366,025
200 Personnel Services - Employee Benefits	283,193
300 Purchased Professional and Technical Services	6,625
500 Other Purchased Services	1,760
600 Supplies	7,450
<b>Total Support Services - Pupil Health</b>	<b>\$665,053</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	320,838
200 Personnel Services - Employee Benefits	237,141
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	2,600
600 Supplies	6,850
800 Other Objects	800
<b>Total Support Services - Business</b>	<b>\$581,229</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,439,459
200 Personnel Services - Employee Benefits	1,068,963
300 Purchased Professional and Technical Services	93,500
400 Purchased Property Services	281,320
500 Other Purchased Services	325,950
600 Supplies	717,575
800 Other Objects	1,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,928,017</b>
<b>2700 Student Transportation Services</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	36,167
200 Personnel Services - Employee Benefits	15,511
500 Other Purchased Services	1,555,673
600 Supplies	540
700 Property	20,000
800 Other Objects	160
<b>Total Student Transportation Services</b>	<b>\$1,628,051</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	268,309
200 Personnel Services - Employee Benefits	196,209
300 Purchased Professional and Technical Services	138,092
500 Other Purchased Services	87,750
600 Supplies	571,053
<b>Total Support Services - Central</b>	<b>\$1,261,413</b>
<b>Total Support Services</b>	<b>\$13,142,104</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	367,996
200 Personnel Services - Employee Benefits	175,322
300 Purchased Professional and Technical Services	204,972
400 Purchased Property Services	19,775
500 Other Purchased Services	101,669
600 Supplies	92,863
800 Other Objects	11,536
<b>Total Student Activities</b>	<b>\$974,133</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	3,240
200 Personnel Services - Employee Benefits	1,366
300 Purchased Professional and Technical Services	3,700
600 Supplies	9,488
<b>Total Community Services</b>	<b>\$17,794</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$991,927</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	479,061
900 Other Uses of Funds	1,030,001
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,509,062</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	13,000
<b>Total Budgetary Reserve</b>	<b>\$13,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,522,062</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,338,520</b>



**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	10,000,000	8,000,000
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	225,000	200,000
Child Care Operations Fund		
Other Enterprise Funds	1,500	1,500
Internal Service Fund		
Private Purpose Trust Fund	420,000	425,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	453,000
Other Agency Fund	85,000	91,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$11,131,500</b>	<b>\$9,170,500</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>\$11,131,500</b>	<b>\$9,170,500</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	16,130,000	15,185,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	153,285	77,231
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$16,283,285</b>	<b>\$15,262,231</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

<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>\$16,283,285</b>	<b>\$15,262,231</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$16,283,285</b>	<b>\$15,262,231</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,000,000</b>
<b>5900 Budgetary Reserve</b>	<b>13,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,013,000</b>