


# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2020

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

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

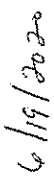
  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Robert Amos

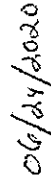
Contact Person

ramos@northschuylkill.net

Email Address

  
\_\_\_\_\_  
Date 6/19/2020

  
\_\_\_\_\_  
Date 6/19/2020

  
\_\_\_\_\_  
Date 06/24/2020

(570)874-8912 Extn :  
Telephone Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Schuylkill SD	COUNTY : Schuylkill	AUN : 129545003
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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	\$31430476
Ending Unassigned Fund Balance	\$1006635
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.2%

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 <i>Robert J. Achell</i>	DATE 06/24/2020
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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 : North Schuykill SD	County : Schuykill	AUN Number : 129545003
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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 6/19/2020
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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>
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 will be utilized for future anticipated deficits
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 ACCESS funds available for specific Special Education Expenditures
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 health insurance cost

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	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,620,000

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

\$2,420,000

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	12,944,583
7000 Revenue from State Sources	17,142,528
8000 Revenue from Federal Sources	
9000 Other Financing Sources	730,000

**Total Estimated Revenues And Other Financing Sources**

\$30,817,111

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

\$33,237,111

**Amount**

<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,303,506
6113 Public Utility Realty Taxes	11,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	2,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,529,077
6500 Earnings on Investments	95,000
6700 Revenues from LEA Activities	18,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	480,000
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	150,000
6960 Services Provided Other Local Governmental Units / LEAs	40,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,944,583</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,185,226
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	1,415,775
7311 Pupil Transportation Subsidy	1,460,855
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	575,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	421,067
7501 PA Accountability Grants	35,000
7505 Ready to Learn Block Grant	346,904
7810 State Share of Social Security and Medicare Taxes	669,201
7820 State Share of Retirement Contributions	2,881,500
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,142,528</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	425,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8517 NCLB, Title IV - 21st Century Schools	30,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	210,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$730,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,817,111</b>

Act 1 Index (current): 3.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$8,303,583

Amount of Tax Relief for Homestead Exclusions \$421,067

Total Approx. Tax Revenue: \$8,724,650

Approx. Tax Levy for Tax Rate Calculation: \$9,919,560

Section 672.1 Method Choice: (a)(2)

Revenue

2

\$8,303,583

\$421,067

\$8,724,650

\$9,919,560

Columbia

Schuylkill

Total

2019-20 Data

a. Assessed Value \$9,119,874

b. Real Estate Mills 42.3400

\$221,324,975

42.3400

\$230,444,849

42.3400

I. 2020-21 Data

c. 2018 STEB Market Value \$19,467,589

d. Assessed Value \$218,229,580

e. Assessed Value of New Constr/ Renov \$0

\$498,917,675

\$9,020,642

\$0

\$518,385,264

\$227,250,222

\$0

2019-20 Calculations

f. 2019-20 Tax Levy \$386,135

(a \* b)

\$9,370,899

\$9,757,034

2020-21 Calculations

g. Percent of Total Market Value 3.75543%

h. Rebalanced 2019-20 Tax Levy 96.24457%

(f Total \* g)

i. Base Mills Subject to Index 42.3400

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

42.3400

42.3400

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 87.42000%

k. Tax Levy Needed (Approx. Tax Levy \* g)

(Approx. Tax Levy \* g)

87.42000%

87.42000%

\$9,919,560

\$9,919,560

I. 2020-21 Real Estate Tax Rate

(k / d \* 1000)

(k / d \* 1000)

43.6500

43.6500

III. m. Tax Levy Generated by Mills

(l / 1000 \* d)

(l / 1000 \* d)

\$393,751

\$9,919,472

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

\$9,498,405

\$8,303,506

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Act 1 Index (current): 3.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$8,303,583

Amount of Tax Relief for Homestead Exclusions: \$421,067

Total Approx. Tax Revenue: \$8,724,650

Approx. Tax Levy for Tax Rate Calculation: \$9,919,560

Section 672.1 Method Choice: (a)(2)

	Columbia	Schuylkill	Total
Revenue	43,9489	43,9489	43,9489
	0.0000	0.0000	0.0000
	\$9,590,950	\$396,447	\$9,987,397

IV. Index Maximums

p. Maximum Mills Based On Index

(i \* (1 + Index))

q. Mills In Excess of Index

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

(p / 1000 \* d)

s. Millage Rate within Index?

(if l > p Then No)

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

V. Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$2,117.00

Number of Homestead/Farmstead Properties 242

Median Assessed Value of Homestead Properties 4318

\$2,117.00

4560

\$22,540

Act 1 Index (current): 3.8%

Calculation Method: Revenue 2

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$8,303,583

Amount of Tax Relief for Homestead Exclusions: \$421,067

Total Approx. Tax Revenue: \$8,724,650

Approx. Tax Levy for Tax Rate Calculation: \$9,919,560

Section 672.1 Method Choice: (a)(2)

Columbia	Schuykill	Total
\$421,067	\$0	\$421,067
Lowering RE Tax Rate	\$0	\$0
\$0	\$0	\$421,067

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

<u>CODE</u>	<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>
6111	Current Real Estate Taxes							
	Columbia	218,229,580	43.6500	9,525,721			87.42000%	
	Schuykill	9,020,642	43.6500	393,751			87.42000%	
<b>Totals:</b>		<b>227,250,222</b>		<b>9,919,472</b>	<b>421,067</b> =	<b>9,498,405</b> X	<b>87.42000%</b> =	<b>8,303,506</b>
6120	Current Per Capita Taxes, Section 679				<u>Rate</u>			<u>Estimated Revenue</u>
6140	Current Act 511 Taxes – Flat Rate Assessments				\$0.00			0
6141	Current Act 511 Per Capita Taxes				<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6142	Current Act 511 Occupation Taxes – Flat Rate				\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes				\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes				\$5.00	\$0.00	22,000	22,000
6145	Current Act 511 Business Privilege Taxes – Flat Rate				\$0.00	\$0.00	0	0
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
<b>6150</b>	<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>22,000</b>	<b>22,000</b>
	<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%	1,425,000	1,425,000
6152	Current Act 511 Occupation Taxes				218.5000	0.000	700,000	700,000
6153	Current Act 511 Real Estate Transfer Taxes				0.500%	0.000%	100,000	100,000
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
<b>6150</b>	<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>2,225,000</b>	<b>2,225,000</b>
<b>Total Act 511, Current Taxes</b>					<b>Act 511 Tax Limit --&gt;</b>	<b>518,385,264</b> X	<b>12</b>	<b>2,247,000</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	Current Real Estate Taxes									
	Columbia	42.3400	43.6500	3.10%	Yes	3.8%				
	Schuykill	42.3400	43.6500	3.10%	Yes	3.8%				
	<u>Current Act 511 Taxes -- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	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%				
6152	Current Act 511 Occupation Taxes	218.5000	218.5000	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,083,662
1200 Special Programs - Elementary / Secondary	5,202,234
1300 Vocational Education	675,000
1400 Other Instructional Programs - Elementary / Secondary	335,014
<b>Total Instruction</b>	<b>\$19,295,910</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,261,447
2200 Support Services - Instructional Staff	639,038
2300 Support Services - Administration	1,824,341
2400 Support Services - Pupil Health	575,290
2500 Support Services - Business	450,045
2600 Operation and Maintenance of Plant Services	2,426,124
2700 Student Transportation Services	1,904,928
2800 Support Services - Central	528,500
2900 Other Support Services	7,500
<b>Total Support Services</b>	<b>\$9,617,213</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	224,193
3300 Community Services	41,165
<b>Total Operation of Non-Instructional Services</b>	<b>\$265,358</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	3,250
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,250</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,573,745
5200 Interfund Transfers - Out	675,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,248,745</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$31,430,476</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,536,256
200 Personnel Services - Employee Benefits	4,493,156
300 Purchased Professional and Technical Services	390,750
400 Purchased Property Services	45,500
500 Other Purchased Services	1,039,000
600 Supplies	539,500
700 Property	33,000
800 Other Objects	6,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,083,662</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,535,480
200 Personnel Services - Employee Benefits	1,837,654
300 Purchased Professional and Technical Services	583,500
400 Purchased Property Services	250
500 Other Purchased Services	227,000
600 Supplies	16,350
700 Property	500
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,202,234</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	675,000
<b>Total Vocational Education</b>	<b>\$675,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	132,000
200 Personnel Services - Employee Benefits	64,514
300 Purchased Professional and Technical Services	2,250
500 Other Purchased Services	133,750
600 Supplies	2,000
800 Other Objects	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$335,014</b>
<b>Total Instruction</b>	<b>\$19,295,910</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	695,000
200 Personnel Services - Employee Benefits	532,897
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	2,000
500 Other Purchased Services	5,500
600 Supplies	7,550
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$1,261,447</b>
<b>2200 Support Services - Instructional Staff</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	317,340
200 Personnel Services - Employee Benefits	262,098
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	5,000
500 Other Purchased Services	5,000
600 Supplies	39,350
700 Property	2,500
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$639,038</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	882,668
200 Personnel Services - Employee Benefits	622,623
300 Purchased Professional and Technical Services	201,700
400 Purchased Property Services	15,750
500 Other Purchased Services	46,250
600 Supplies	32,850
700 Property	1,000
800 Other Objects	21,500
<b>Total Support Services - Administration</b>	<b>\$1,824,341</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	267,000
200 Personnel Services - Employee Benefits	258,040
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	750
500 Other Purchased Services	1,250
600 Supplies	11,250
700 Property	5,000
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$575,290</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	216,000
200 Personnel Services - Employee Benefits	194,195
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	5,250
500 Other Purchased Services	2,750
600 Supplies	5,100
800 Other Objects	750
<b>Total Support Services - Business</b>	<b>\$450,045</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	804,000
200 Personnel Services - Employee Benefits	611,624
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	591,500
500 Other Purchased Services	116,000
600 Supplies	268,250
700 Property	25,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,426,124</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	60,000
200 Personnel Services - Employee Benefits	59,928
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	750
500 Other Purchased Services	1,778,000
600 Supplies	5,750
<b>Total Student Transportation Services</b>	<b>\$1,904,928</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	270,000
200 Personnel Services - Employee Benefits	188,250
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,000
500 Other Purchased Services	17,500
600 Supplies	41,250
700 Property	5,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$528,500</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	2,500
600 Supplies	5,000
<b>Total Other Support Services</b>	<b>\$7,500</b>
<b>Total Support Services</b>	<b>\$9,617,213</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	119,700
200 Personnel Services - Employee Benefits	35,243
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	14,500
500 Other Purchased Services	43,250
600 Supplies	6,000
800 Other Objects	4,500
<b>Total Student Activities</b>	<b>\$224,193</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	4,915
300 Purchased Professional and Technical Services	250
600 Supplies	7,500
800 Other Objects	14,500
<b>Total Community Services</b>	<b>\$41,165</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$265,358</b>



<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,250</b>
5000 Other Expenditures and Financing Uses	<b>\$3,250</b>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	363,745
900 Other Uses of Funds	1,210,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,573,745</b>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	675,000
<b>Total Interfund Transfers - Out</b>	<b>\$675,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,248,745</b>
<b>TOTAL EXPENDITURES</b>	<b>\$31,430,476</b>

Cash and Short-Term Investments

06/30/2020 Estimate                      06/30/2021 Projection

General Fund	3,220,000	2,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	800,000	600,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	135,000	135,000
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	370,000	370,000
Permanent Fund		

**Total Cash and Short-Term Investments**

**\$4,525,000**                      **\$3,305,000**

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		

06/30/2020 Estimate                      06/30/2021 Projection

06/30/2020 Estimate

\$3,305,000

\$4,525,000

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2020 Estimate                      06/30/2021 Projection

Long-Term Indebtedness

**General Fund**

0510 Bonds Payable	28,065,000	26,855,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	600,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	900,000	900,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$29,565,000</b>	<b>\$28,355,000</b>

**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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>			
<b>Capital Reserve Fund - \$ 1431</b>			
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 Capital Reserve Fund - \$ 1431</b>			
<b>Other Capital Projects Fund</b>			
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 Capital Projects Fund</b>			
<b>Debt Service Fund</b>			
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 Debt Service Fund</b>			
<b>Food Service / Cafeteria Operations Fund</b>			
0510	Bonds Payable		
0520	Extended-Term Financing Agreements Payable		
0530	Lease-Purchase Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

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**

06/30/2020 Estimate                      06/30/2021 Projection

Long-Term Indebtedness

**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>\$29,565,000</b>	<b>\$28,355,000</b>
<b>Total Long-Term Indebtedness</b>		



06/30/2020 Estimate                      06/30/2021 Projection

**Short-Term Payables**

- 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**

**TOTAL INDEBTEDNESS**    **\$29,565,000**    **\$28,355,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	200,000
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	1,006,635
0850 Unassigned Fund Balance	\$1,806,635

**Total Ending Fund Balance - Committed, Assigned, and Unassigned**

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve**

**\$1,806,635**