

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Shore SD	COUNTY : York	AUN : 115219002
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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	\$125690939
Ending Unassigned Fund Balance	\$8958788
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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

Yes

No

<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.	The ending unassigned fund balance is approximately 8% of the GF Budget due to uncertainty with State funding and district-wide infrastructure needs. The District feels it is prudent and necessary to maintain a reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed \$500,000 for Retirement Expenses and \$2,000,000 for health care cost rate stabilization and/or catastrophic loss.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for athletics and concessions.

<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	660,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,014
0850 Unassigned Fund Balance	9,952,800
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,489,814</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	88,630,030
7000 Revenue from State Sources	34,022,255
8000 Revenue from Federal Sources	2,044,628
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$124,696,913</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$137,186,727</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	65,230,730
6112 Interim Real Estate Taxes	126,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6120 Current Per Capita Taxes, Section 679	156,490
6140 Current Act 511 Taxes - Flat Rate Assessments	313,300
6150 Current Act 511 Taxes - Proportional Assessments	17,915,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,692,510
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	210,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,620,000
6910 Rentals	128,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	530,000
6990 Refunds and Other Miscellaneous Revenue	150,000

**REVENUE FROM LOCAL SOURCES \$88,630,030**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	14,244,253
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	4,098,612
7311 Pupil Transportation Subsidy	1,450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	123,717
7330 Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340 State Property Tax Reduction Allocation	1,297,233
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	810,789
7810 State Share of Social Security and Medicare Taxes	2,118,929
7820 State Share of Retirement Contributions	9,558,722

**REVENUE FROM STATE SOURCES \$34,022,255**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,221,298
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,406
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	44,725
8517 NCLB, Title IV - 21st Century Schools	80,199
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	10,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	48,000

**REVENUE FROM FEDERAL SOURCES** **\$2,044,628**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **124,696,913**

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$65,231,000

Amount of Tax Relief for Homestead Exclusions

\$1,297,233

Total Approx. Tax Revenue:

\$66,528,233

Approx. Tax Levy for Tax Rate Calculation:

\$69,175,485

Cumberland

York

Total

**2019-20 Data**

a. Assessed Value

\$3,055,989,000

\$2,095,831,653

\$5,151,820,653

b. Real Estate Mills

11.9487

14.6918

**I. 2020-21 Data**

c. 2018 STEB Market Value

\$2,631,630,948

\$2,182,594,035

\$4,814,224,983

d. Assessed Value

\$3,090,673,400

\$2,110,275,233

\$5,200,948,633

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy

\$36,515,096

\$30,791,539

\$67,306,635

(a \* b)

**2020-21 Calculations**

g. Percent of Total Market Value

54.66365%

45.33635%

100.00000%

**II.**

h. Rebalanced 2019-20 Tax Levy

\$36,792,263

\$30,514,372

\$67,306,635

(f Total \* g)

i. Base Mills Subject to Index

12.0393

14.6918

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

96.10000%

96.10000%

96.10000%

k. Tax Levy Needed

\$37,813,845

\$31,361,640

\$69,175,485

(Approx. Tax Levy \* g)

**I. 2020-21 Real Estate Tax Rate**

**12.2348**

**14.8613**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$37,813,771

\$31,361,433

\$69,175,204

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$67,877,971

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$65,230,730

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$65,231,000

Amount of Tax Relief for Homestead Exclusions

\$1,297,233

Total Approx. Tax Revenue:

\$66,528,233

Approx. Tax Levy for Tax Rate Calculation:

\$69,175,485

	Cumberland	York	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	12.4004	15.1325	
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)	\$38,325,586	\$31,933,740	\$70,259,326
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	\$7,262.00	\$5,906.00	
Number of Homestead/Farmstead Properties	6968	7967	14935
Median Assessed Value of Homestead Properties			\$155,850

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$65,231,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,297,233</u>			
Total Approx. Tax Revenue:	\$66,528,233			
Approx. Tax Levy for Tax Rate Calculation:	\$69,175,485			
	<b>Cumberland</b>	<b>York</b>		<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,297,233	Lowering RE Tax Rate	\$0	\$1,297,233
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,297,233</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>
Cumberland	3,090,673,400	12.2348	37,813,771			96.10000%	
York	2,110,275,233	14.8613	31,361,433			96.10000%	
<b>Totals:</b>	<b>5,200,948,633</b>		<b>69,175,204</b>	- 1,297,233 =	67,877,971 X	96.10000% =	65,230,730

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		156,490
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	\$10.00	\$0.00	313,300
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>313,300</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.950%	0.000%	16,465,000
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,450,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>17,915,000</b>
<b>Total Act 511, Current Taxes</b>			<b>18,228,300</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,814,224,983 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>57,770,700</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Cumberland	12.0393	12.2348	1.63%	Yes	3.0%			
	York	14.6918	14.8613	1.16%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%			
6143	Current Act 511 Local Services Taxes					3.0%			
6144	Current Act 511 Trailer Taxes					3.0%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	3.0%			
6152	Current Act 511 Occupation Taxes					3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6154	Current Act 511 Amusement Taxes					3.0%			
6155	Current Act 511 Business Privilege Taxes					3.0%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%			
6157	Current Act 511 Mercantile Taxes					3.0%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	59,248,327
1200 Special Programs - Elementary / Secondary	17,760,756
1300 Vocational Education	1,493,058
1400 Other Instructional Programs - Elementary / Secondary	146,233
1500 Nonpublic School Programs	30,651
1600 Adult Education Programs	466,028
<b>Total Instruction</b>	<b>\$79,145,053</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,766,937
2200 Support Services - Instructional Staff	1,213,353
2300 Support Services - Administration	7,561,322
2400 Support Services - Pupil Health	2,289,109
2500 Support Services - Business	1,390,795
2600 Operation and Maintenance of Plant Services	9,466,111
2700 Student Transportation Services	5,373,826
2800 Support Services - Central	3,903,650
2900 Other Support Services	90,606
<b>Total Support Services</b>	<b>\$36,055,709</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,936,396
3300 Community Services	101,838
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,038,234</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	57,800
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$57,800</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,394,143
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,394,143</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$125,690,939</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	32,176,976
200 Personnel Services - Employee Benefits	21,471,294
300 Purchased Professional and Technical Services	1,114,702
400 Purchased Property Services	20,690
500 Other Purchased Services	3,257,619
600 Supplies	1,100,462
700 Property	86,259
800 Other Objects	20,325
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$59,248,327</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,156,468
200 Personnel Services - Employee Benefits	6,002,735
300 Purchased Professional and Technical Services	1,007,716
500 Other Purchased Services	1,434,858
600 Supplies	130,354
700 Property	20,035
800 Other Objects	8,590
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,760,756</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,493,058
<b>Total Vocational Education</b>	<b>\$1,493,058</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	93,306
200 Personnel Services - Employee Benefits	52,927
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$146,233</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	21,054
700 Property	9,597
<b>Total Nonpublic School Programs</b>	<b>\$30,651</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	466,028
<b>Total Adult Education Programs</b>	<b>\$466,028</b>
<b>Total Instruction</b>	<b>\$79,145,053</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,684,356
200 Personnel Services - Employee Benefits	1,670,811
300 Purchased Professional and Technical Services	114,250
500 Other Purchased Services	13,100
600 Supplies	216,620
700 Property	57,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	10,800
<b>Total Support Services - Students</b>	<b>\$4,766,937</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	640,769
200 Personnel Services - Employee Benefits	446,238
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	50
500 Other Purchased Services	14,000
600 Supplies	94,476
700 Property	7,820
<b>Total Support Services - Instructional Staff</b>	<b>\$1,213,353</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,120,450
200 Personnel Services - Employee Benefits	2,510,737
300 Purchased Professional and Technical Services	606,000
400 Purchased Property Services	47,348
500 Other Purchased Services	102,140
600 Supplies	163,212
700 Property	2,100
800 Other Objects	9,335
<b>Total Support Services - Administration</b>	<b>\$7,561,322</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,322,215
200 Personnel Services - Employee Benefits	816,418
300 Purchased Professional and Technical Services	86,550
400 Purchased Property Services	1,300
500 Other Purchased Services	4,200
600 Supplies	47,926
700 Property	8,700
800 Other Objects	1,800
<b>Total Support Services - Pupil Health</b>	<b>\$2,289,109</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	603,339
200 Personnel Services - Employee Benefits	425,706
300 Purchased Professional and Technical Services	109,300
400 Purchased Property Services	118,000
500 Other Purchased Services	34,000
600 Supplies	85,000
700 Property	9,700
800 Other Objects	5,750
<b>Total Support Services - Business</b>	<b>\$1,390,795</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,127,806
200 Personnel Services - Employee Benefits	1,496,270
300 Purchased Professional and Technical Services	800

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,662,706
500 Other Purchased Services	714,329
600 Supplies	2,429,650
700 Property	34,100
800 Other Objects	450
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,466,111</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	129,654
200 Personnel Services - Employee Benefits	91,501
400 Purchased Property Services	40,150
500 Other Purchased Services	4,781,847
600 Supplies	330,474
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$5,373,826</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,207,258
200 Personnel Services - Employee Benefits	785,556
300 Purchased Professional and Technical Services	121,969
400 Purchased Property Services	613,639
500 Other Purchased Services	8,500
600 Supplies	320,955
700 Property	844,248
800 Other Objects	1,525
<b>Total Support Services - Central</b>	<b>\$3,903,650</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	90,606
<b>Total Other Support Services</b>	<b>\$90,606</b>
<b>Total Support Services</b>	<b>\$36,055,709</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	800,162
200 Personnel Services - Employee Benefits	291,843
300 Purchased Professional and Technical Services	280,210
400 Purchased Property Services	38,950
500 Other Purchased Services	170,147
600 Supplies	197,178
700 Property	116,081
800 Other Objects	41,825
<b>Total Student Activities</b>	<b>\$1,936,396</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	17,575
200 Personnel Services - Employee Benefits	5,263
500 Other Purchased Services	75,000
600 Supplies	4,000

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$101,838</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,038,234</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	57,800
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$57,800</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$57,800</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,669,535
900 Other Uses of Funds	2,724,608
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,394,143</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,394,143</b>
<b>TOTAL EXPENDITURES</b>	<b>\$125,690,939</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	20,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	40,000	40,000
Capital Reserve Fund - § 690, §1850	18,000,000	15,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	16,000,000	5,000,000
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 Cash and Short-Term Investments</b>	<b>\$54,040,000</b>	<b>\$40,040,000</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>\$54,040,000</b>	<b>\$40,040,000</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General 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 General Fund**

**Public Purpose (Expendable) Trust Fund**

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

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

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

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

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

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

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 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>		

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	26,000,000	25,000,000
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		
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>\$26,000,000</b>	<b>\$25,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$26,000,000</b>	<b>\$25,000,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	660,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,000
0850 Unassigned Fund Balance	8,958,788
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,495,788</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$12,155,788</b>
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