

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval



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

6/22/2020

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

\_\_\_\_\_  
Date



6/22/2020

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

\_\_\_\_\_  
Date



6/24/2020

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

\_\_\_\_\_  
Date

Tina L Darchicourt

(717)775-5941

Extn :

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Contact Person

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tdarchicourt@camphillsd.k12.pa.us

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Camp Hill SD	COUNTY : Cumberland	AUN : 115211003
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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	\$24947798
Ending Unassigned Fund Balance	\$1503568
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.0%

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 6/24/2020
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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)

<b>School District Name :</b> Camp Hill SD	<b>County :</b> Cumberland	<b>AUN Number :</b> 115211003
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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 11, 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.	Reserved for unexpected 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 to Future Capital Projects, Curriculum and Technology and PSERS 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 to future healthcare, and maintenance and infrastructure needs.

<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	2,015,721
0820 Restricted Fund Balance	270,384
0830 Committed Fund Balance	2,100,487
0840 Assigned Fund Balance	2,226,856
0850 Unassigned Fund Balance	1,907,026
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,234,369</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,015,223
7000 Revenue from State Sources	5,135,699
8000 Revenue from Federal Sources	393,418
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,544,340</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,778,709</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,606,605
6113 Public Utility Realty Taxes	15,425
6120 Current Per Capita Taxes, Section 679	36,900
6140 Current Act 511 Taxes - Flat Rate Assessments	70,400
6150 Current Act 511 Taxes - Proportional Assessments	4,219,287
6400 Delinquencies on Taxes Levied / Assessed by the LEA	265,000
6500 Earnings on Investments	46,250
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	194,500
6910 Rentals	76,000
6920 Contributions and Donations from Private Sources	315,856
6940 Tuition from Patrons	110,000
6990 Refunds and Other Miscellaneous Revenue	24,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,015,223</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	1,626,371
7271 Special Education funds for School-Aged Pupils	528,883
7311 Pupil Transportation Subsidy	10,800
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	152,319
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	255,899
7360 Safe Schools	110,358
7505 Ready to Learn Block Grant	99,838
7810 State Share of Social Security and Medicare Taxes	417,866
7820 State Share of Retirement Contributions	1,905,365
<b>REVENUE FROM STATE SOURCES</b>	<b>\$5,135,699</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	99,669
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	31,374
8517 NCLB, Title IV - 21st Century Schools	10,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	252,375
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$393,418</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,544,340</b>

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,606,605
Amount of Tax Relief for Homestead Exclusions	<u>\$255,899</u>
Total Approx. Tax Revenue:	\$13,862,504
Approx. Tax Levy for Tax Rate Calculation:	\$14,276,100

Cumberland

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$818,687,900	\$818,687,900
b. Real Estate Mills	16.8415	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$710,635,170	\$710,635,170
d. Assessed Value	\$822,986,500	\$822,986,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$13,787,932	\$13,787,932
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$13,787,932	\$13,787,932
(f Total * g)		
i. Base Mills Subject to Index	16.8415	
(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	97.05000%	97.05000%
k. Tax Levy Needed	\$14,276,100	\$14,276,100
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>17.3467</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,276,100	\$14,276,100
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,020,201
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,606,605
(n * Est. Pct. Collection)		

AUN: 115211003 Camp Hill SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,606,605
Amount of Tax Relief for Homestead Exclusions	<u>\$255,899</u>
Total Approx. Tax Revenue:	\$13,862,504
Approx. Tax Levy for Tax Rate Calculation:	\$14,276,100

Cumberland

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.3467	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,276,100	\$14,276,100
IV. 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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**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$7,394.00	
Number of Homestead/Farmstead Properties	2015	2015
Median Assessed Value of Homestead Properties		\$196,900

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Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,606,605</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$255,899</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,862,504</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,276,100</b>
	<b>Cumberland</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$255,899	Lowering RE Tax Rate	\$0	\$255,899
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$255,899</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	822,986,500	17.3467	14,276,100			97.05000%	
<b>Totals:</b>	<b>822,986,500</b>		<b>14,276,100</b>	255,899 =	14,020,201 X	97.05000% =	13,606,605

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			36,900
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	19,100	19,100
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	51,300	51,300
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
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>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>70,400</b>	<b>70,400</b>
6150 <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	1.500%	0.000%	4,085,000	4,044,287
6152 Current Act 511 Occupation Taxes	0.0000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
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>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>4,260,000</b>	<b>4,219,287</b>
<b>Total Act 511, Current Taxes</b>				<b>4,289,687</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>710,635,170 X</b>	<b>12</b>	<b>8,527,622</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> Cumberland	16.8415	17.3467	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
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	\$10.00	\$10.00	0.00%	Yes	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 <u>Current Act 511 Taxes – Proportional Assessments</u>					3.0%				
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,764,582
1200 Special Programs - Elementary / Secondary	3,712,924
1300 Vocational Education	66,523
1400 Other Instructional Programs - Elementary / Secondary	5,687
1600 Adult Education Programs	60,930
<b>Total Instruction</b>	<b>\$14,610,646</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,452,777
2200 Support Services - Instructional Staff	980,328
2300 Support Services - Administration	1,774,287
2400 Support Services - Pupil Health	242,451
2500 Support Services - Business	410,149
2600 Operation and Maintenance of Plant Services	2,126,244
2700 Student Transportation Services	138,500
2900 Other Support Services	13,700
<b>Total Support Services</b>	<b>\$7,138,436</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	882,040
3300 Community Services	29,619
<b>Total Operation of Non-Instructional Services</b>	<b>\$911,659</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,046,057
5200 Interfund Transfers - Out	241,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,287,057</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,947,798</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,843,295
200 Personnel Services - Employee Benefits	3,659,388
300 Purchased Professional and Technical Services	300,248
400 Purchased Property Services	45,089
500 Other Purchased Services	380,921
600 Supplies	390,973
700 Property	138,000
800 Other Objects	6,668
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,764,582</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,597,117
200 Personnel Services - Employee Benefits	1,058,767
300 Purchased Professional and Technical Services	428,602
500 Other Purchased Services	606,160
600 Supplies	21,478
800 Other Objects	800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,712,924</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	66,523
<b>Total Vocational Education</b>	<b>\$66,523</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,687
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,687</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	60,930
<b>Total Adult Education Programs</b>	<b>\$60,930</b>
<b>Total Instruction</b>	<b>\$14,610,646</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	806,910
200 Personnel Services - Employee Benefits	458,781
300 Purchased Professional and Technical Services	44,848
500 Other Purchased Services	3,570
600 Supplies	137,148
800 Other Objects	1,520
<b>Total Support Services - Students</b>	<b>\$1,452,777</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	314,606
200 Personnel Services - Employee Benefits	256,376
300 Purchased Professional and Technical Services	132,652

## 2020-2021 Final General Fund Budget

LEA : 115211003 Camp Hill SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	19,500
500 Other Purchased Services	8,140
600 Supplies	221,509
700 Property	27,545
<b>Total Support Services - Instructional Staff</b>	<b>\$980,328</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	884,275
200 Personnel Services - Employee Benefits	561,057
300 Purchased Professional and Technical Services	207,880
400 Purchased Property Services	15,596
500 Other Purchased Services	29,812
600 Supplies	48,462
800 Other Objects	27,205
<b>Total Support Services - Administration</b>	<b>\$1,774,287</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	130,641
200 Personnel Services - Employee Benefits	96,533
300 Purchased Professional and Technical Services	4,250
500 Other Purchased Services	1,000
600 Supplies	10,027
<b>Total Support Services - Pupil Health</b>	<b>\$242,451</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	235,083
200 Personnel Services - Employee Benefits	160,051
400 Purchased Property Services	4,434
500 Other Purchased Services	3,850
600 Supplies	3,600
800 Other Objects	3,131
<b>Total Support Services - Business</b>	<b>\$410,149</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	613,829
200 Personnel Services - Employee Benefits	444,067
300 Purchased Professional and Technical Services	98,880
400 Purchased Property Services	419,641
500 Other Purchased Services	141,577
600 Supplies	372,000
700 Property	35,000
800 Other Objects	1,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,126,244</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	138,500
<b>Total Student Transportation Services</b>	<b>\$138,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,700

<u>Description</u>	<u>Amount</u>
<b>Total Other Support Services</b>	<b>\$13,700</b>
<b>Total Support Services</b>	<b>\$7,138,436</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	369,500
200 Personnel Services - Employee Benefits	199,066
300 Purchased Professional and Technical Services	130,430
400 Purchased Property Services	26,460
500 Other Purchased Services	58,206
600 Supplies	71,798
700 Property	7,300
800 Other Objects	19,280
<b>Total Student Activities</b>	<b>\$882,040</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	27,514
200 Personnel Services - Employee Benefits	2,105
<b>Total Community Services</b>	<b>\$29,619</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$911,659</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,011,057
900 Other Uses of Funds	1,035,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,046,057</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	241,000
<b>Total Interfund Transfers - Out</b>	<b>\$241,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,287,057</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,947,798</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	5,968,731	5,605,986
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	5,176,785	2,148,972
Other Capital Projects Fund	6,729,710	6,465,710
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>\$17,875,226</b>	<b>\$14,220,668</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$17,875,226** **\$14,220,668**

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	34,842,000	33,512,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	345,375	293,569
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,320,043	
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$37,507,418</b>	<b>\$33,805,569</b>

<b>Public Purpose (Expendable) Trust 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 Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</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 Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$37,507,418</b>	<b>\$33,805,569</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>\$37,507,418</b>	<b>\$33,805,569</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,015,721
0820 Restricted Fund Balance	270,384
0830 Committed Fund Balance	2,100,487
0840 Assigned Fund Balance	2,226,856
0850 Unassigned Fund Balance	1,503,568
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,830,911</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,117,016</b>
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