

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date, *June 15, 2020*



Secretary of the Board - Original Signature Required

Date *June 15, 2020*



Chief School Administrator - Original Signature Required

Date *June 15, 2020*

Lesley Stricker

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cocalico SD	COUNTY : Lancaster	AUN : 113361303
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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.

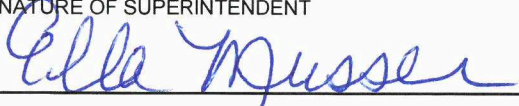
Total Budgeted Expenditures	\$64849780
Ending Unassigned Fund Balance	\$860717
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.3%

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 6-15-20
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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 : Cocalico SD	County : Lancaster	AUN Number : 113361303
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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 4/21/2020
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$1,187,717.00 Function 2200, Object 200: \$1,313,807.00	\$212,544 has been budgeted to object code 290 for LEA contribution to a retirement plan.
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.	Amount needed to begin the following fiscal year before tax revenue comes into the district.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Recommitting a portion of our Fund Balance to help pay for PSERS, Healthcare & Severance payouts in the future.

<u>ITEM</u>	<u>AMOUNTS</u>
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	69,540
0830 Committed Fund Balance	13,820,000
0840 Assigned Fund Balance	450,000
0850 Unassigned Fund Balance	4,443,007
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,713,007</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,204,777
7000 Revenue from State Sources	16,454,817
8000 Revenue from Federal Sources	957,896
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$55,617,490</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$74,330,497</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	33,806,105
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	33,994
6114 Payments in Lieu of Current Taxes - State / Local	478
6150 Current Act 511 Taxes - Proportional Assessments	2,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	2,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	765,000
6910 Rentals	13,200
6920 Contributions and Donations from Private Sources	86,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	43,000

REVENUE FROM LOCAL SOURCES \$38,204,777

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,138,249
7112 Basic Education Funding-Social Security	865,000
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,754,188
7311 Pupil Transportation Subsidy	835,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	68,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	79,100
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	1,109,820
7505 Ready to Learn Block Grant	400,960
7506 PAsmart Grants	10,200
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	137,300
7820 State Share of Retirement Contributions	4,000,000

REVENUE FROM STATE SOURCES \$16,454,817

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	343,513
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	359,704
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,421
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,540

Amount

REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	31,718
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$957,896
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,617,490

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$33,806,200		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,109,820</u>		
Total Approx. Tax Revenue:	\$34,916,020		
Approx. Tax Levy for Tax Rate Calculation:	\$36,324,304		

	Berks	Lancaster	Total
2019-20 Data			
a. Assessed Value	\$424,900	\$1,894,026,800	\$1,894,451,700
b. Real Estate Mills	17.5194	18.9739	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$364,187	\$1,741,157,576	\$1,741,521,763
d. Assessed Value	\$424,900	\$1,914,029,800	\$1,914,454,700
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$7,444	\$35,937,075	\$35,944,519
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	0.02091%	99.97909%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$7,516	\$35,937,003	\$35,944,519
(f Total * g)			
i. Base Mills Subject to Index	17.6888	18.9739	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	96.00000%	96.00084%
k. Tax Levy Needed	\$7,595	\$36,316,709	\$36,324,304
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	17.8747	18.9739	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$7,595	\$36,316,610	\$36,324,205
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$35,214,385
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$33,806,105
(n * Est. Pct. Collection)			

AUN: 113361303 Cocalico SD

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

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Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$33,806,200

Amount of Tax Relief for Homestead Exclusions

\$1,109,820

Total Approx. Tax Revenue:

\$34,916,020

Approx. Tax Levy for Tax Rate Calculation:

\$36,324,304

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.2548	19.5810	
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)	\$7,756	\$37,478,618	\$37,486,374
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	\$10,274.00	\$9,680.00	
Number of Homestead/Farmstead Properties	3	6065	6068
Median Assessed Value of Homestead Properties			\$177,300

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$33,806,200		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,109,820</u>		
Total Approx. Tax Revenue:	\$34,916,020		
Approx. Tax Levy for Tax Rate Calculation:	\$36,324,304		

	Berks	Lancaster		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,109,820	Lowering RE Tax Rate	\$0	\$1,109,820
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,109,820

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	424,900	17.8747	7,595			100.00000%	
Lancaster	1,914,029,800	18.9739	36,316,610			96.00000%	
Totals:	1,914,454,700		36,324,205	- 1,109,820 =	35,214,385 X	96.00084% =	33,806,105

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes -- Flat Rate Assessments			0
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%	2,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000
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
Total Current Act 511 Taxes -- Proportional Assessments			2,750,000
Total Act 511, Current Taxes			2,750,000
Act 511 Tax Limit -->		1,741,521,763 X	12
		Market Value	Mills
			20,898,261
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Berks	17.6888	17.8747	1.06%	Yes	3.2%				
	Lancaster	18.9739	18.9739	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,202,000
1200 Special Programs - Elementary / Secondary	9,563,216
1300 Vocational Education	1,105,000
1400 Other Instructional Programs - Elementary / Secondary	269,054
Total Instruction	\$38,139,270
2000 Support Services	
2100 Support Services - Students	2,285,437
2200 Support Services - Instructional Staff	2,873,693
2300 Support Services - Administration	4,266,802
2400 Support Services - Pupil Health	653,458
2500 Support Services - Business	793,324
2600 Operation and Maintenance of Plant Services	4,609,731
2700 Student Transportation Services	2,826,300
2800 Support Services - Central	1,691,745
2900 Other Support Services	33,000
Total Support Services	\$20,033,490
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,259,030
3300 Community Services	20,081
Total Operation of Non-Instructional Services	\$1,279,111
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	396,409
5200 Interfund Transfers - Out	5,001,500
Total Other Expenditures and Financing Uses	\$5,397,909
Total Estimated Expenditures and Other Financing Uses	\$64,849,780

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,871,578
200 Personnel Services - Employee Benefits	9,738,807
300 Purchased Professional and Technical Services	503,569
400 Purchased Property Services	248,405
500 Other Purchased Services	853,650
600 Supplies	830,912
700 Property	147,800
800 Other Objects	7,279
Total Regular Programs - Elementary / Secondary	\$27,202,000
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,538,600
200 Personnel Services - Employee Benefits	2,207,940
300 Purchased Professional and Technical Services	2,412,038
400 Purchased Property Services	300
500 Other Purchased Services	1,309,850
600 Supplies	88,488
800 Other Objects	6,000
Total Special Programs - Elementary / Secondary	\$9,563,216
1300 <u>Vocational Education</u>	
400 Purchased Property Services	70,000
500 Other Purchased Services	1,035,000
Total Vocational Education	\$1,105,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	110,437
200 Personnel Services - Employee Benefits	47,417
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	86,000
600 Supplies	1,200
Total Other Instructional Programs - Elementary / Secondary	\$269,054
Total Instruction	\$38,139,270
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,296,024
200 Personnel Services - Employee Benefits	863,371
300 Purchased Professional and Technical Services	70,701
400 Purchased Property Services	6,950
500 Other Purchased Services	5,900
600 Supplies	35,836
700 Property	2,410
800 Other Objects	4,245
Total Support Services - Students	\$2,285,437
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,187,717
200 Personnel Services - Employee Benefits	1,313,807
300 Purchased Professional and Technical Services	194,806
400 Purchased Property Services	9,540
500 Other Purchased Services	12,450
600 Supplies	152,858
800 Other Objects	2,515
Total Support Services - Instructional Staff	\$2,873,693
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,086,447
200 Personnel Services - Employee Benefits	1,807,079
300 Purchased Professional and Technical Services	194,000
400 Purchased Property Services	10,000
500 Other Purchased Services	32,265
600 Supplies	109,986
800 Other Objects	27,025
Total Support Services - Administration	\$4,266,802
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	351,259
200 Personnel Services - Employee Benefits	280,831
300 Purchased Professional and Technical Services	8,039
400 Purchased Property Services	5,000
500 Other Purchased Services	500
600 Supplies	7,694
800 Other Objects	135
Total Support Services - Pupil Health	\$653,458
2500 Support Services - Business	
100 Personnel Services - Salaries	364,591
200 Personnel Services - Employee Benefits	261,333
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	26,000
500 Other Purchased Services	51,100
600 Supplies	14,000
800 Other Objects	41,300
Total Support Services - Business	\$793,324
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,244,365
200 Personnel Services - Employee Benefits	1,147,051
300 Purchased Professional and Technical Services	128,702
400 Purchased Property Services	415,940
500 Other Purchased Services	246,050
600 Supplies	1,400,358
700 Property	24,190
800 Other Objects	3,075
Total Operation and Maintenance of Plant Services	\$4,609,731

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<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	61,641
200 Personnel Services - Employee Benefits	49,541
400 Purchased Property Services	9,550
500 Other Purchased Services	2,641,943
600 Supplies	53,275
700 Property	10,000
800 Other Objects	350
Total Student Transportation Services	\$2,826,300
2800 Support Services - Central	
100 Personnel Services - Salaries	707,231
200 Personnel Services - Employee Benefits	561,807
300 Purchased Professional and Technical Services	183,130
500 Other Purchased Services	69,000
600 Supplies	158,265
700 Property	9,897
800 Other Objects	2,415
Total Support Services - Central	\$1,691,745
2900 Other Support Services	
500 Other Purchased Services	33,000
Total Other Support Services	\$33,000
Total Support Services	\$20,033,490
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	565,882
200 Personnel Services - Employee Benefits	266,759
300 Purchased Professional and Technical Services	156,786
400 Purchased Property Services	10,950
500 Other Purchased Services	142,130
600 Supplies	85,538
700 Property	7,700
800 Other Objects	23,285
Total Student Activities	\$1,259,030
3300 Community Services	
100 Personnel Services - Salaries	13,000
200 Personnel Services - Employee Benefits	5,580
600 Supplies	1,501
Total Community Services	\$20,081
Total Operation of Non-Instructional Services	\$1,279,111
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	38,913
900 Other Uses of Funds	357,496

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$396,409
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,001,500
Total Interfund Transfers - Out	\$5,001,500
Total Other Expenditures and Financing Uses	\$5,397,909
TOTAL EXPENDITURES	\$64,849,780

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,443,007	860,717
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	13,522,394	10,968,812
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	320,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	250,000	250,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,615,401	\$12,439,529

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	\$18,615,401	\$12,439,529
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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	554,360	559,980
0540 Accumulated Compensated Absences	3,801,008	3,602,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,355,368	\$4,161,980

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

1,206,082

Total Debt Service Fund \$1,206,082

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

81,034

74,156

2020-2021 Final General Fund Budget

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$81,034	\$74,156
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$5,642,484	\$4,236,136

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

TOTAL INDEBTEDNESS	\$5,642,484	\$4,236,136
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	69,540
0830 Committed Fund Balance	8,620,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	860,717
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,480,717

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,550,257
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