

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/02/2020

President of the Board - Original Signature Required

Date

6/30/2020

Secretary of the Board - Original Signature Required

Date

6.02.2020

Chief School Administrator - Original Signature Required

Date

6/30/2020

Amy B Simmons

(717)642-2025

Extn :

Contact Person

Telephone

Extension

simmons@fairfield.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 : Fairfield Area SD	COUNTY : Adams	AUN : 112013054
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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	\$18541506
Ending Unassigned Fund Balance	\$1493783
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.1%

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 7/2/2020
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DUE DATE: AUGUST 15, 2020

# FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fairfield Area SD	County : Adams	AUN Number : 112013054
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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 6/9/20
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$9,273.00 Function 2700, Object 200: \$9,499.00	This employee's salary is split 25/75 into different accounts. 25% of the benefits is greater than 25% of the the salary portion due primarily to insurance cost.
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.	This is the District's total Unassigned Fund Balance which is below the 8.5% allowed by school code.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These are dollars committed by Board action for future projects.

<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	
0820 Restricted Fund Balance	18,000
0830 Committed Fund Balance	2,918,765
0840 Assigned Fund Balance	43,731
0850 Unassigned Fund Balance	3,331,287
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,293,783</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,140,484
7000 Revenue from State Sources	7,231,022
8000 Revenue from Federal Sources	170,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,541,506</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$24,835,289</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	8,874,258
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	10,670
6114 Payments in Lieu of Current Taxes - State / Local	14,377
6150 Current Act 511 Taxes - Proportional Assessments	1,692,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	200,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	37,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	166,429
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	10,000

**REVENUE FROM LOCAL SOURCES \$11,140,484**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	3,569,232
7160 Tuition for Orphans Subsidy	7,500
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	662,769
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	192,981
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,400
7340 State Property Tax Reduction Allocation	460,081
7505 Ready to Learn Block Grant	147,924
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	112,066
7810 State Share of Social Security and Medicare Taxes	269,847
7820 State Share of Retirement Contributions	1,223,022

**REVENUE FROM STATE SOURCES \$7,231,022**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	120,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,000
8517 NCLB, Title IV - 21st Century Schools	10,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8521 Vocational Education - Operating Expenditures 12,000

**REVENUE FROM FEDERAL SOURCES \$170,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 18,541,506**

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$8,874,258

Amount of Tax Relief for Homestead Exclusions \$460,081

Total Approx. Tax Revenue: \$9,334,339

Approx. Tax Levy for Tax Rate Calculation: \$9,742,778

Adams

Total

2019-20 Data		
a. Assessed Value	\$887,468,400	\$887,468,400
b. Real Estate Mills	10.7421	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$652,384,484	\$652,384,484
d. Assessed Value	\$893,570,500	\$893,570,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$9,533,274	\$9,533,274
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$9,533,274	\$9,533,274
(f Total * g)		
i. Base Mills Subject to Index	10.7421	
(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	95.60000%	95.60000%
k. Tax Levy Needed	\$9,742,778	\$9,742,778
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>10.9032</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,742,778	\$9,742,778
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,282,697
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,874,258
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,874,258</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$460,081</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$9,334,339</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,742,778</b>	
	<b>Adams</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	11.0751	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,896,383	\$9,896,383
<b>IV.</b> 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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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$17,187.00	
Number of Homestead/Farmstead Properties	2492	2492
Median Assessed Value of Homestead Properties		\$221,400

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,874,258</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$460,081</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$9,334,339</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,742,778</b>
	<b>Adams</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$460,081	Lowering RE Tax Rate	\$0		\$460,081
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$460,081</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>
Adams	893,570,500	10.9032	9,742,778			95.60000%	
<b>Totals:</b>	<b>893,570,500</b>		<b>9,742,778</b>	460,081	9,282,697	95.60000%	8,874,258

	<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 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,500,000	1,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	185,000	185,000
6154 Current Act 511 Amusement Taxes	4.000%	0.000%	7,500	7,500
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

**Total Current Act 511 Taxes – Proportional Assessments 1,692,500 1,692,500**

**Total Act 511, Current Taxes 1,692,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>652,384,484</b>	<b>X</b>	<b>12</b>	<b>7,828,614</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>									
	Adams	10.7421	10.9032	1.50%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes	4.000%	4.000%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,114,554
1200 Special Programs - Elementary / Secondary	2,562,897
1300 Vocational Education	847,576
1400 Other Instructional Programs - Elementary / Secondary	110,422
<b>Total Instruction</b>	<b>\$10,635,449</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	622,035
2200 Support Services - Instructional Staff	397,564
2300 Support Services - Administration	1,382,972
2400 Support Services - Pupil Health	217,822
2500 Support Services - Business	351,795
2600 Operation and Maintenance of Plant Services	1,244,107
2700 Student Transportation Services	999,622
2800 Support Services - Central	277,244
2900 Other Support Services	14,000
<b>Total Support Services</b>	<b>\$5,507,161</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	548,913
3300 Community Services	300
<b>Total Operation of Non-Instructional Services</b>	<b>\$549,213</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,824,683
5200 Interfund Transfers - Out	25,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,849,683</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,541,506</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,645,655
200 Personnel Services - Employee Benefits	2,318,629
300 Purchased Professional and Technical Services	86,800
400 Purchased Property Services	18,780
500 Other Purchased Services	709,777
600 Supplies	328,773
800 Other Objects	6,140
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,114,554</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	802,046
200 Personnel Services - Employee Benefits	448,572
300 Purchased Professional and Technical Services	945,401
400 Purchased Property Services	300
500 Other Purchased Services	271,154
600 Supplies	95,424
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,562,897</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	438,243
200 Personnel Services - Employee Benefits	252,816
400 Purchased Property Services	308
500 Other Purchased Services	126,350
600 Supplies	29,699
800 Other Objects	160
<b>Total Vocational Education</b>	<b>\$847,576</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	40,936
200 Personnel Services - Employee Benefits	26,790
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	32,696
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$110,422</b>
<b>Total Instruction</b>	<b>\$10,635,449</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	304,968
200 Personnel Services - Employee Benefits	198,894
300 Purchased Professional and Technical Services	61,391
500 Other Purchased Services	5,925
600 Supplies	50,409
800 Other Objects	448
<b>Total Support Services - Students</b>	<b>\$622,035</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	166,271

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LEA : 112013054 Fairfield Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	159,140
300 Purchased Professional and Technical Services	38,500
400 Purchased Property Services	1,265
500 Other Purchased Services	165
600 Supplies	27,483
800 Other Objects	4,740
<b>Total Support Services - Instructional Staff</b>	<b>\$397,564</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	681,029
200 Personnel Services - Employee Benefits	462,234
300 Purchased Professional and Technical Services	81,700
400 Purchased Property Services	2,500
500 Other Purchased Services	97,700
600 Supplies	40,859
800 Other Objects	16,950
<b>Total Support Services - Administration</b>	<b>\$1,382,972</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	73,879
200 Personnel Services - Employee Benefits	29,894
300 Purchased Professional and Technical Services	111,973
600 Supplies	1,946
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$217,822</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	174,643
200 Personnel Services - Employee Benefits	121,173
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	2,000
500 Other Purchased Services	5,600
600 Supplies	37,078
800 Other Objects	10,001
<b>Total Support Services - Business</b>	<b>\$351,795</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	369,236
200 Personnel Services - Employee Benefits	232,989
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	173,970
500 Other Purchased Services	7,600
600 Supplies	386,062
700 Property	3,750
800 Other Objects	2,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,244,107</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	9,273
200 Personnel Services - Employee Benefits	9,499

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	977,000
600 Supplies	3,850
<b>Total Student Transportation Services</b>	<b>\$999,622</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	97,317
200 Personnel Services - Employee Benefits	66,157
300 Purchased Professional and Technical Services	8,250
400 Purchased Property Services	1,500
600 Supplies	102,220
800 Other Objects	1,800
<b>Total Support Services - Central</b>	<b>\$277,244</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	9,000
800 Other Objects	5,000
<b>Total Other Support Services</b>	<b>\$14,000</b>
<b>Total Support Services</b>	<b>\$5,507,161</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	250,984
200 Personnel Services - Employee Benefits	106,512
300 Purchased Professional and Technical Services	32,450
400 Purchased Property Services	11,050
500 Other Purchased Services	65,280
600 Supplies	62,737
700 Property	5,000
800 Other Objects	14,900
<b>Total Student Activities</b>	<b>\$548,913</b>
<b>3300 Community Services</b>	
600 Supplies	300
<b>Total Community Services</b>	<b>\$300</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$549,213</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	830,183
900 Other Uses of Funds	994,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,824,683</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,849,683</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,541,506</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	3,250,000	3,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	50,000	50,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,500	1,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	40,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,362,500</b>	<b>\$3,351,500</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,362,500</b>	<b>\$3,351,500</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	23,775,000	23,175,000
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 General Fund</b>	<b>\$23,775,000</b>	<b>\$23,175,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

8,774

6,500

## 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)	32,879	29,862
0599 Other Noncurrent Liabilities	509,248	478,500
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$550,901</b>	<b>\$514,862</b>
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal 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 Internal Service Fund</b>		
<b>Private Purpose 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 Private Purpose Trust Fund</b>		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$24,325,901</b>	<b>\$23,689,862</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>\$24,325,901</b>	<b>\$23,689,862</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	18,000
0830 Committed Fund Balance	4,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,493,783
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,293,783</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,311,783</b>
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