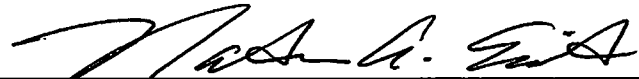


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

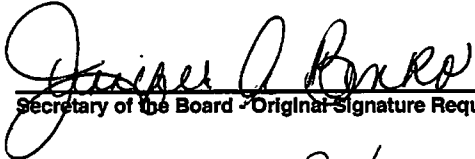
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2020



President of the Board - Original Signature Required

May 19, 2020
Date



Secretary of the Board - Original Signature Required

May 19, 2020
Date



Chief School Administrator - Original Signature Required

May 19, 2020
Date

Jennifer A Benko

Contact Person

(717)292-3671

Extn :80202

Telephone

Extension

jbenko@doversd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dover Area SD	COUNTY : York	AUN : 112671803
------------------------------------	------------------	--------------------

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	<input checked="" type="checkbox"/>
	No	

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$67127506
Ending Unassigned Fund Balance	\$5125058
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	<input checked="" type="checkbox"/>
	No	

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2020

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dover Area SD	COUNTY : York	AUN : 112671803
------------------------------------	------------------	--------------------

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	\$67127506
Ending Unassigned Fund Balance	\$5125058
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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 5/19/2020
--	-------------------

DUPLICATE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

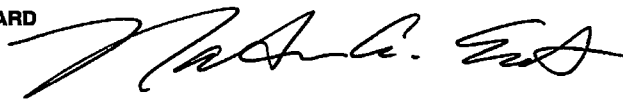
24 PS 6-687(a)(1)

(03/2006)

School District Name : Dover Area SD	County : York	AUN Number : 112671803
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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 February 20, 2020
--	---------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget contingency is set at \$100,000
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.	Estimated Unassigned balance is 7.63% of Budgeted 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.	Funds are committed for pension costs, health benefit premiums, and debt principal.

<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	3,644,972	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	11,299,827	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,125,058	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$16,424,885</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	37,592,315	
7000 Revenue from State Sources	25,560,731	
8000 Revenue from Federal Sources	1,192,607	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$64,345,653</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$80,770,538</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,140,963
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	232
6150 Current Act 511 Taxes - Proportional Assessments	5,735,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,075,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	150,550
6800 Revenues from Intermediary Sources / Pass-Through Funds	812,570
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	77,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$37,592,315
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,905,561
7112 Basic Education Funding-Social Security	1,135,000
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	125,000
7271 Special Education funds for School-Aged Pupils	2,240,123
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,269,014
7330 Health Services (Medical, Dental, Nurse, Act 25)	66,000
7340 State Property Tax Reduction Allocation	1,277,420
7360 Safe Schools	323,644
7505 Ready to Learn Block Grant	560,822
7506 PAsmart Grants	30,000
7820 State Share of Retirement Contributions	5,208,147
REVENUE FROM STATE SOURCES	\$25,560,731
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	672,059
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	111,977

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	43,571
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,192,607
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,345,653

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$29,140,963**
 Amount of Tax Relief for Homestead Exclusions **\$1,277,420**
 Total Approx. Tax Revenue: **\$30,418,383**
 Approx. Tax Levy for Tax Rate Calculation: **\$32,278,444**

York

Total

2019-20 Data		
a. Assessed Value	\$1,386,330,368	\$1,386,330,368
b. Real Estate Mills	22.6430	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,471,048,604	\$1,471,048,604
d. Assessed Value	\$1,408,739,335	\$1,408,739,335
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy (a * b)	\$31,390,679	\$31,390,679
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$31,390,679	\$31,390,679
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.6430	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$32,278,444	\$32,278,444
I. 2020-21 Real Estate Tax Rate (k / d * 1000)	22.9130	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$32,278,444	\$32,278,444
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$31,001,024
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$29,140,963

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,140,963
Amount of Tax Relief for Homestead Exclusions	<u>\$1,277,420</u>
Total Approx. Tax Revenue:	\$30,418,383
Approx. Tax Levy for Tax Rate Calculation:	\$32,278,444

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	23.4581	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,046,348	\$33,046,348
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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,767.00	
Number of Homestead/Farmstead Properties	7217	7217
Median Assessed Value of Homestead Properties		\$123,400

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,140,963
Amount of Tax Relief for Homestead Exclusions	<u>\$1,277,420</u>
Total Approx. Tax Revenue:	\$30,418,383
Approx. Tax Levy for Tax Rate Calculation:	\$32,278,444
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,277,420	Lowering RE Tax Rate	\$0	\$1,277,420
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,277,420

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>
York	1,408,739,335	22.9130	32,278,444			94.00000%	
Totals:	1,408,739,335		32,278,444	- 1,277,420 =	31,001,024 X	94.00000% =	29,140,963

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$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
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
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	0.900%	0.000%	5,200,000	5,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	535,000	535,000
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
Total Current Act 511 Taxes – Proportional Assessments			5,735,000	5,735,000
Total Act 511, Current Taxes				5,735,000
Act 511 Tax Limit -->		1,471,048,604 X	12	17,652,583
		Market Value	Mills	(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> York	22.6430	22.9130	1.20%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,714,836
1200 Special Programs - Elementary / Secondary	10,392,061
1300 Vocational Education	3,373,400
1400 Other Instructional Programs - Elementary / Secondary	364,059
1700 Higher Education Programs for Secondary Students	25,000
Total Instruction	\$39,869,356
2000 Support Services	
2100 Support Services - Students	1,836,482
2200 Support Services - Instructional Staff	3,558,617
2300 Support Services - Administration	2,925,370
2400 Support Services - Pupil Health	769,468
2500 Support Services - Business	928,705
2600 Operation and Maintenance of Plant Services	5,452,411
2700 Student Transportation Services	3,547,865
2800 Support Services - Central	775,245
2900 Other Support Services	20,000
Total Support Services	\$19,814,163
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,335,854
Total Operation of Non-Instructional Services	\$1,335,854
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,008,133
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$6,108,133
Total Estimated Expenditures and Other Financing Uses	\$67,127,506

2020-2021 Final General Fund Budget

LEA : 112671803 Dover Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,853,470
200 Personnel Services - Employee Benefits	7,967,174
300 Purchased Professional and Technical Services	270,479
400 Purchased Property Services	9,175
500 Other Purchased Services	1,275,913
600 Supplies	334,495
800 Other Objects	4,130
Total Regular Programs - Elementary / Secondary	\$25,714,836
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,620,393
200 Personnel Services - Employee Benefits	2,224,657
300 Purchased Professional and Technical Services	3,026,609
400 Purchased Property Services	250
500 Other Purchased Services	1,495,727
600 Supplies	24,425
Total Special Programs - Elementary / Secondary	\$10,392,061
1300 Vocational Education	
100 Personnel Services - Salaries	1,313,063
200 Personnel Services - Employee Benefits	762,605
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	6,200
500 Other Purchased Services	1,125,057
600 Supplies	124,700
700 Property	26,250
800 Other Objects	11,525
Total Vocational Education	\$3,373,400
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	134,741
200 Personnel Services - Employee Benefits	84,918
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	138,500
600 Supplies	1,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$364,059
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	25,000
Total Higher Education Programs for Secondary Students	\$25,000
Total Instruction	\$39,869,356
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,004,612
200 Personnel Services - Employee Benefits	590,722

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	218,998
500 Other Purchased Services	1,200
600 Supplies	19,300
800 Other Objects	1,650
Total Support Services - Students	\$1,836,482
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,119,064
200 Personnel Services - Employee Benefits	931,362
300 Purchased Professional and Technical Services	689,545
400 Purchased Property Services	13,000
500 Other Purchased Services	13,195
600 Supplies	175,278
700 Property	617,173
Total Support Services - Instructional Staff	\$3,558,617
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,593,850
200 Personnel Services - Employee Benefits	1,078,762
300 Purchased Professional and Technical Services	135,188
500 Other Purchased Services	41,925
600 Supplies	55,705
800 Other Objects	19,940
Total Support Services - Administration	\$2,925,370
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	354,043
200 Personnel Services - Employee Benefits	206,878
300 Purchased Professional and Technical Services	189,647
400 Purchased Property Services	900
500 Other Purchased Services	300
600 Supplies	17,700
Total Support Services - Pupil Health	\$769,468
2500 Support Services - Business	
100 Personnel Services - Salaries	430,809
200 Personnel Services - Employee Benefits	286,746
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	1,600
600 Supplies	56,300
800 Other Objects	116,250
Total Support Services - Business	\$928,705
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,487,481
200 Personnel Services - Employee Benefits	982,928
300 Purchased Professional and Technical Services	294,225
400 Purchased Property Services	853,197
500 Other Purchased Services	267,500
600 Supplies	1,158,600

<u>Description</u>	<u>Amount</u>
700 Property	406,910
800 Other Objects	1,570
Total Operation and Maintenance of Plant Services	\$5,452,411
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,669
200 Personnel Services - Employee Benefits	27,221
300 Purchased Professional and Technical Services	5,400
500 Other Purchased Services	3,419,700
600 Supplies	59,700
800 Other Objects	175
Total Student Transportation Services	\$3,547,865
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	392,685
200 Personnel Services - Employee Benefits	307,400
300 Purchased Professional and Technical Services	48,435
500 Other Purchased Services	13,225
600 Supplies	10,500
800 Other Objects	3,000
Total Support Services - Central	\$775,245
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$19,814,163
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	526,138
200 Personnel Services - Employee Benefits	240,073
300 Purchased Professional and Technical Services	102,100
400 Purchased Property Services	26,800
500 Other Purchased Services	90,900
600 Supplies	309,435
700 Property	32,208
800 Other Objects	8,200
Total Student Activities	\$1,335,854
Total Operation of Non-Instructional Services	\$1,335,854
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,011,133
900 Other Uses of Funds	3,997,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,008,133
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$6,108,133
TOTAL EXPENDITURES	\$67,127,506

2020-2021 Final General Fund Budget

Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	6,667,837	6,667,837
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	4,700,000	4,254,970
Other Capital Projects Fund	4,190,188	
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 Cash and Short-Term Investments

\$15,558,025

\$10,922,807

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	6,000,000	4,000,000
Other Capital Projects Fund	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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2020 Estimate

06/30/2021 Projection

\$11,000,000

\$4,000,000

\$26,558,025

\$14,922,807

Long-Term Indebtedness

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	92,510,000	88,373,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	541,880	272,021
0540 Accumulated Compensated Absences	1,411,282	1,411,282
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,562,600	4,562,600
0599 Other Noncurrent Liabilities		
Total General Fund	\$99,025,762	\$94,618,903
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

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

Total Permanent Fund

Total Long-Term Indebtedness

\$99,025,762

\$94,618,903

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

\$99,025,762

\$94,618,903

2020-2021 Final General Fund Budget

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Fund Balance Summary (FBS)

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Account Description

Amounts

0810 Nonspendable Fund Balance

3,644,972

0820 Restricted Fund Balance

0830 Committed Fund Balance

8,517,974

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

5,125,058

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$13,643,032

5900 Budgetary Reserve

100,000

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

\$17,388,004