

# 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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michael Frentz

(717)534-2501

Extn :

\_\_\_\_\_  
Contact Person

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Telephone

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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 : Derry Township SD	COUNTY : Dauphin	AUN : 115221753
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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	\$65568340
Ending Unassigned Fund Balance	\$3262072
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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
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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> Derry Township SD	<b>County :</b> Dauphin	<b>AUN Number :</b> 115221753
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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>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Unassigned fund balance will be used for unexpected expenditures or unexpected decrease in revenue
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance will be used for unexpected expenditures or unexpected decrease in revenue

<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	494,288	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,884,692	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,064,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,948,692</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	48,500,807	
7000 Revenue from State Sources	12,432,992	
8000 Revenue from Federal Sources	1,088,500	
9000 Other Financing Sources	1,744,113	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$63,766,412</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$71,715,104</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	37,317,807
6112 Interim Real Estate Taxes	120,000
6113 Public Utility Realty Taxes	45,000
6114 Payments in Lieu of Current Taxes - State / Local	780,000
6140 Current Act 511 Taxes - Flat Rate Assessments	130,000
6150 Current Act 511 Taxes - Proportional Assessments	8,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,010,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	420,000
6910 Rentals	10,000
6940 Tuition from Patrons	343,000
6990 Refunds and Other Miscellaneous Revenue	70,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$48,500,807</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	2,965,659
7160 Tuition for Orphans Subsidy	22,000
7271 Special Education funds for School-Aged Pupils	1,500,000
7311 Pupil Transportation Subsidy	519,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	160,168
7330 Health Services (Medical, Dental, Nurse, Act 25)	73,950
7340 State Property Tax Reduction Allocation	674,204
7501 PA Accountability Grants	225,558
7810 State Share of Social Security and Medicare Taxes	1,148,231
7820 State Share of Retirement Contributions	5,144,222
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,432,992</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	670,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	170,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	248,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,088,500</b>
<b>OTHER FINANCING SOURCES</b>	
9390 Permanent Fund Transfers	1,709,113

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 35,000

**OTHER FINANCING SOURCES \$1,744,113**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 63,766,412**

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,317,807
Amount of Tax Relief for Homestead Exclusions	<u>\$674,204</u>
Total Approx. Tax Revenue:	\$37,992,011
Approx. Tax Levy for Tax Rate Calculation:	\$39,265,525

Dauphin

Total

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<b>2019-20 Data</b>		
a. Assessed Value	\$2,080,334,450	\$2,080,334,450
b. Real Estate Mills	18.7958	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,771,452,609	\$2,771,452,609
d. Assessed Value	\$2,089,058,434	\$2,089,058,434
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$39,101,550	\$39,101,550
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$39,101,550	\$39,101,550
(f Total * g)		
i. Base Mills Subject to Index	18.7958	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed	\$39,265,525	\$39,265,525
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>18.7958</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,265,525	\$39,265,525
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,591,321
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,317,807
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$37,317,807</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$674,204</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$37,992,011</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,265,525</b>

	Dauphin	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.2844	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,286,238	\$40,286,238
<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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,575.00	
Number of Homestead/Farmstead Properties	5455	5455
Median Assessed Value of Homestead Properties		\$159,600

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$37,317,807</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$674,204</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$37,992,011</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,265,525</b>	
	<b>Dauphin</b>	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$674,204	Lowering RE Tax Rate	\$0	\$674,204
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$674,204</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>
Dauphin	2,089,058,434	18.7958	39,265,525			96.70000%	
<b>Totals:</b>	<b>2,089,058,434</b>		<b>39,265,525</b>	674,204 =	38,591,321 X	96.70000% =	37,317,807

	<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	\$5.00	\$0.00	130,000
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 130,000 130,000**

	<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	0.500%	0.000%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	1,760,000	1,760,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
6154 Current Act 511 Amusement Taxes	0.500%	0.000%	1,165,000	1,165,000
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 8,075,000 8,075,000**

**Total Act 511, Current Taxes 8,205,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,771,452,609 X</b>	<b>12</b>	<b>33,257,431</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Dauphin	18.7958	18.7958	0.00%	Yes	2.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.6%			
6144	Current Act 511 Trailer Taxes					2.6%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%			
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%			
6154	Current Act 511 Amusement Taxes	0.500%	0.500%	0.00%	Yes	2.6%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,483,603
1200 Special Programs - Elementary / Secondary	8,117,831
1300 Vocational Education	1,544,842
1400 Other Instructional Programs - Elementary / Secondary	121,539
1700 Higher Education Programs for Secondary Students	132,242
<b>Total Instruction</b>	<b>\$37,400,057</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,340,674
2200 Support Services - Instructional Staff	2,618,994
2300 Support Services - Administration	4,015,900
2400 Support Services - Pupil Health	1,035,326
2500 Support Services - Business	846,148
2600 Operation and Maintenance of Plant Services	5,767,125
2700 Student Transportation Services	2,822,600
2800 Support Services - Central	1,814,653
2900 Other Support Services	185,679
<b>Total Support Services</b>	<b>\$21,447,099</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,681,443
3300 Community Services	10,581
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,692,024</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	285,000
5200 Interfund Transfers - Out	4,744,160
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,029,160</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$65,568,340</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,251,777
200 Personnel Services - Employee Benefits	9,332,852
300 Purchased Professional and Technical Services	692,475
400 Purchased Property Services	548,582
500 Other Purchased Services	509,315
600 Supplies	927,235
700 Property	162,580
800 Other Objects	58,787
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,483,603</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,924,759
200 Personnel Services - Employee Benefits	2,501,919
300 Purchased Professional and Technical Services	1,520,600
400 Purchased Property Services	150
500 Other Purchased Services	9,438
600 Supplies	158,000
800 Other Objects	2,965
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,117,831</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	571,622
200 Personnel Services - Employee Benefits	374,798
300 Purchased Professional and Technical Services	515
400 Purchased Property Services	3,550
500 Other Purchased Services	565,408
600 Supplies	22,413
700 Property	625
800 Other Objects	5,911
<b>Total Vocational Education</b>	<b>\$1,544,842</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	39,487
200 Personnel Services - Employee Benefits	17,222
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	3,360
600 Supplies	8,850
800 Other Objects	7,620
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$121,539</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	132,242
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$132,242</b>
<b>Total Instruction</b>	<b>\$37,400,057</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,375,077
200 Personnel Services - Employee Benefits	876,836
300 Purchased Professional and Technical Services	29,880
500 Other Purchased Services	29,300
600 Supplies	26,544
800 Other Objects	3,037
<b>Total Support Services - Students</b>	<b>\$2,340,674</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,302,110
200 Personnel Services - Employee Benefits	1,073,839
300 Purchased Professional and Technical Services	77,729
400 Purchased Property Services	2,437
500 Other Purchased Services	48,350
600 Supplies	95,044
800 Other Objects	19,485
<b>Total Support Services - Instructional Staff</b>	<b>\$2,618,994</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,831,811
200 Personnel Services - Employee Benefits	1,583,985
300 Purchased Professional and Technical Services	352,000
400 Purchased Property Services	20,900
500 Other Purchased Services	69,527
600 Supplies	98,216
800 Other Objects	59,461
<b>Total Support Services - Administration</b>	<b>\$4,015,900</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	546,449
200 Personnel Services - Employee Benefits	378,881
300 Purchased Professional and Technical Services	92,975
400 Purchased Property Services	2,681
500 Other Purchased Services	100
600 Supplies	13,340
800 Other Objects	900
<b>Total Support Services - Pupil Health</b>	<b>\$1,035,326</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	481,520
200 Personnel Services - Employee Benefits	277,858
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	16,982
500 Other Purchased Services	4,200
600 Supplies	53,588
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$846,148</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,005,686

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,454,434
300 Purchased Professional and Technical Services	168,863
400 Purchased Property Services	777,676
500 Other Purchased Services	236,300
600 Supplies	1,055,247
700 Property	39,337
800 Other Objects	29,582
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,767,125</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,119,730
200 Personnel Services - Employee Benefits	585,324
300 Purchased Professional and Technical Services	173,953
400 Purchased Property Services	26,339
500 Other Purchased Services	667,500
600 Supplies	229,740
700 Property	17,400
800 Other Objects	2,614
<b>Total Student Transportation Services</b>	<b>\$2,822,600</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	663,568
200 Personnel Services - Employee Benefits	450,762
300 Purchased Professional and Technical Services	71,133
500 Other Purchased Services	166,344
600 Supplies	462,846
<b>Total Support Services - Central</b>	<b>\$1,814,653</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	79,393
200 Personnel Services - Employee Benefits	54,137
500 Other Purchased Services	52,149
<b>Total Other Support Services</b>	<b>\$185,679</b>
<b>Total Support Services</b>	<b>\$21,447,099</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	819,937
200 Personnel Services - Employee Benefits	390,411
300 Purchased Professional and Technical Services	125,112
400 Purchased Property Services	45,100
500 Other Purchased Services	118,920
600 Supplies	137,350
700 Property	1,395
800 Other Objects	43,218
<b>Total Student Activities</b>	<b>\$1,681,443</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	6,180

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,651
600 Supplies	1,750
<b>Total Community Services</b>	<b>\$10,581</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,692,024</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	285,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$285,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	4,744,160
<b>Total Interfund Transfers - Out</b>	<b>\$4,744,160</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,029,160</b>
<b>TOTAL EXPENDITURES</b>	<b>\$65,568,340</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	8,442,920	7,908,845
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,000,000	1,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,442,920</b>	<b>\$9,408,845</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>\$12,442,920</b>	<b>\$9,408,845</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	24,638,000	20,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,501,700	1,601,700
0550 Authority Lease Obligations	2,664,374	2,464,374
0560 Other Post-Employment Benefits (OPEB)	4,095,000	4,095,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$32,899,074</b>	<b>\$28,661,074</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>\$32,899,074</b>	<b>\$28,661,074</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	8,442,920	7,908,458
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,000,000	1,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$12,442,920</b>	<b>\$9,408,458</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$45,341,994</b>	<b>\$38,069,532</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	494,288
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,884,692
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,262,072
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,146,764</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,641,052</b>
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