

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 June 22, 2020
Date



Secretary of the Board - Original Signature Required June 22, 2020
Date



Chief School Administrator - Original Signature Required June 22, 2020
Date

Thomas J McIntyre (570)424-8500 Extn :10120
Contact Person Telephone Extension

thomas-mcintyre@esasd.net
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Stroudsburg Area SD	COUNTY : Monroe	AUN : 120452003
---	--------------------	--------------------

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	\$165285625
Ending Unassigned Fund Balance	\$3191642
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.9%

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 June 22, 2020
--	-----------------------

DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

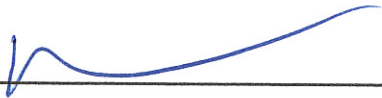
24 PS 6-687(a)(1)

(03/2006)

School District Name : East Stroudsburg Area SD	County : Monroe	AUN Number : 120452003
---	---------------------------	----------------------------------

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 Richard Schlameuss, Board President 	DATE May 18, 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.	To meet unanticipated needs as they arise during the school year.
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.	To meet unanticipated needs as they arise during the school year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$18,545,532 for PSERS, \$6,000,000 for Healthcare costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	\$8,488,285 for anticipated deficits (which we plan to use to balance this year's projected deficit), \$21,924 for Athletics, \$4,000,000 for new educational programs, \$5,700,000 for capital projects.

<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	443,407
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,545,532
0840 Assigned Fund Balance	18,210,209
0850 Unassigned Fund Balance	3,162,340
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$45,918,081</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	104,042,108
7000 Revenue from State Sources	47,828,977
8000 Revenue from Federal Sources	6,783,207
9000 Other Financing Sources	1,450,426
Total Estimated Revenues And Other Financing Sources	<u>\$160,104,718</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$206,022,799</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	89,177,118
6112 Interim Real Estate Taxes	65,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	90,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	4,170,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,500,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,059,490
6910 Rentals	75,000
6940 Tuition from Patrons	40,500
6990 Refunds and Other Miscellaneous Revenue	120,000

REVENUE FROM LOCAL SOURCES \$104,042,108

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	16,802,125
7160 Tuition for Orphans Subsidy	800,000
7240 Driver Education - Student	20,000
7271 Special Education funds for School-Aged Pupils	4,547,657
7311 Pupil Transportation Subsidy	2,900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,375,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,000
7340 State Property Tax Reduction Allocation	4,345,793
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	1,248,758
7810 State Share of Social Security and Medicare Taxes	2,798,677
7820 State Share of Retirement Contributions	12,790,467

REVENUE FROM STATE SOURCES \$47,828,977

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	625,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,923,719
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	247,537
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,574
8517 NCLB, Title IV - 21st Century Schools	160,583

Amount

REVENUE FROM FEDERAL SOURCES

8732 ARRA - Qualified School Construction Bonds (QSCB)	54,900
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,100
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,739,127
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,901,667
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000

REVENUE FROM FEDERAL SOURCES	\$6,783,207
-------------------------------------	--------------------

OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing	1,325,426
9400 Sale of or Compensation for Loss of Fixed Assets	125,000

OTHER FINANCING SOURCES	\$1,450,426
--------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	160,104,718
---	--------------------

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$89,180,925		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,345,793</u>		
Total Approx. Tax Revenue:	\$93,526,718		
Approx. Tax Levy for Tax Rate Calculation:	\$105,478,753		

	Monroe	Pike	Total
<hr/>			
2019-20 Data			
a. Assessed Value	\$445,736,350	\$194,899,100	\$640,635,450
b. Real Estate Mills	176.8100	123.6600	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$2,228,326,416	\$658,443,516	\$2,886,769,932
d. Assessed Value	\$2,650,290,951	\$194,545,510	\$2,844,836,461
e. Assessed Value of New Constr/ Renov	\$2,500,000	\$0	\$2,500,000
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy	\$78,810,644	\$24,101,223	\$102,911,867
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	77.19099%	22.80901%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$79,438,689	\$23,473,178	\$102,911,867
(f Total * g)			
i. Base Mills Subject to Index	30.0018	123.6600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment	Yes		
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.93000%	85.65000%	88.18186%
k. Tax Levy Needed	\$81,420,094	\$24,058,659	\$105,478,753
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	30.7200	123.6600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$81,416,938	\$24,057,498	\$105,474,436
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$101,128,643
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$89,177,118
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$89,180,925

Amount of Tax Relief for Homestead Exclusions

\$4,345,793

Total Approx. Tax Revenue:

\$93,526,718

Approx. Tax Levy for Tax Rate Calculation:

\$105,478,753

	Monroe	Pike	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.9618	128.2354	
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)	\$82,057,778	\$24,947,621	\$107,005,399
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	\$14,274.00	\$3,570.00	
Number of Homestead/Farmstead Properties	7120	2794	9914
Median Assessed Value of Homestead Properties			\$136,810

Act 1 Index (current): 3.7% | Act 1 Index (prior): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$89,180,925		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,345,793</u>		
Total Approx. Tax Revenue:	\$93,526,718		
Approx. Tax Levy for Tax Rate Calculation:	\$105,478,753		

	Monroe	Pike		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,345,793	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$4,345,793

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>
Monroe	2,650,290,951	30.7200	81,416,938			88.93000%	
Pike	194,545,510	123.6600	24,057,498			85.65000%	
Totals:	2,844,836,461		105,474,436	- 4,345,793 =	101,128,643 X	88.18186% =	89,177,118

	<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	\$10.00	\$0.00	85,000
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			85,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,420,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000
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			4,170,000
Total Act 511, Current Taxes			4,255,000
Act 511 Tax Limit -->		2,886,769,932 X	12
		Market Value	Mills
			34,641,239
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate	Less than or equal to Index		2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Monroe	30.0018	30.7200	2.40%	Yes	3.2%				
	Pike	123.6600	123.6600	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,754,546
1200 Special Programs - Elementary / Secondary	28,982,557
1300 Vocational Education	2,967,954
1400 Other Instructional Programs - Elementary / Secondary	1,011,384
1500 Nonpublic School Programs	36,123
1800 Pre-Kindergarten	25,571
Total Instruction	\$91,778,135
2000 Support Services	
2100 Support Services - Students	7,399,154
2200 Support Services - Instructional Staff	2,697,355
2300 Support Services - Administration	8,137,275
2400 Support Services - Pupil Health	1,946,602
2500 Support Services - Business	1,653,135
2600 Operation and Maintenance of Plant Services	15,547,295
2700 Student Transportation Services	9,576,457
2800 Support Services - Central	4,613,611
2900 Other Support Services	49,000
Total Support Services	\$51,619,884
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,151,785
3300 Community Services	119,476
Total Operation of Non-Instructional Services	\$3,271,261
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,516,345
5900 Budgetary Reserve	1,100,000
Total Other Expenditures and Financing Uses	\$18,616,345
Total Estimated Expenditures and Other Financing Uses	\$165,285,625

2020-2021 Final General Fund Budget

LEA : 120452003 East Stroudsburg Area SD

Printed 6/24/2020 9:15:38 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	33,470,125
200 Personnel Services - Employee Benefits	22,245,422
300 Purchased Professional and Technical Services	118,565
400 Purchased Property Services	160,504
500 Other Purchased Services	1,343,685
600 Supplies	1,373,814
700 Property	26,650
800 Other Objects	15,781
Total Regular Programs - Elementary / Secondary	\$58,754,546
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,073,696
200 Personnel Services - Employee Benefits	8,931,505
300 Purchased Professional and Technical Services	4,959,715
500 Other Purchased Services	3,321,485
600 Supplies	684,311
700 Property	10,000
800 Other Objects	1,845
Total Special Programs - Elementary / Secondary	\$28,982,557
1300 Vocational Education	
100 Personnel Services - Salaries	572,085
200 Personnel Services - Employee Benefits	382,152
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,000,000
600 Supplies	12,817
800 Other Objects	400
Total Vocational Education	\$2,967,954
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	159,465
200 Personnel Services - Employee Benefits	96,943
300 Purchased Professional and Technical Services	249,576
400 Purchased Property Services	1,000
500 Other Purchased Services	500,000
600 Supplies	4,400
Total Other Instructional Programs - Elementary / Secondary	\$1,011,384
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	36,123
Total Nonpublic School Programs	\$36,123
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	15,610
200 Personnel Services - Employee Benefits	6,681
600 Supplies	3,280

2020-2021 Final General Fund Budget

LEA : 120452003 East Stroudsburg Area SD

Printed 6/24/2020 9:15:38 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$25,571
Total Instruction	\$91,778,135
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,543,926
200 Personnel Services - Employee Benefits	2,362,691
300 Purchased Professional and Technical Services	1,336,917
400 Purchased Property Services	1,028
500 Other Purchased Services	103,462
600 Supplies	45,433
800 Other Objects	5,697
Total Support Services - Students	\$7,399,154
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,403,852
200 Personnel Services - Employee Benefits	1,029,646
300 Purchased Professional and Technical Services	31,615
400 Purchased Property Services	1,663
500 Other Purchased Services	32,701
600 Supplies	193,878
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,697,355
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,214,472
200 Personnel Services - Employee Benefits	2,787,330
300 Purchased Professional and Technical Services	811,400
400 Purchased Property Services	39,847
500 Other Purchased Services	167,156
600 Supplies	54,636
700 Property	2,500
800 Other Objects	59,934
Total Support Services - Administration	\$8,137,275
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,120,927
200 Personnel Services - Employee Benefits	775,198
300 Purchased Professional and Technical Services	30,050
400 Purchased Property Services	1,330
500 Other Purchased Services	1,345
600 Supplies	16,007
800 Other Objects	1,745
Total Support Services - Pupil Health	\$1,946,602
2500 Support Services - Business	
100 Personnel Services - Salaries	796,646
200 Personnel Services - Employee Benefits	532,954

2020-2021 Final General Fund Budget

LEA : 120452003 East Stroudsburg Area SD

Printed 6/24/2020 9:15:38 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	7,785
500 Other Purchased Services	14,750
600 Supplies	193,000
700 Property	60,000
800 Other Objects	8,000
Total Support Services - Business	\$1,653,135
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,046,792
200 Personnel Services - Employee Benefits	5,128,293
300 Purchased Professional and Technical Services	172,900
400 Purchased Property Services	1,154,110
500 Other Purchased Services	392,665
600 Supplies	2,396,335
700 Property	253,700
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$15,547,295
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,559,484
200 Personnel Services - Employee Benefits	3,453,349
300 Purchased Professional and Technical Services	110,500
400 Purchased Property Services	83,400
500 Other Purchased Services	1,874,774
600 Supplies	422,350
700 Property	64,600
800 Other Objects	8,000
Total Student Transportation Services	\$9,576,457
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,163,714
200 Personnel Services - Employee Benefits	884,497
300 Purchased Professional and Technical Services	116,567
400 Purchased Property Services	131,282
500 Other Purchased Services	206,612
600 Supplies	785,334
700 Property	1,322,000
800 Other Objects	3,605
Total Support Services - Central	\$4,613,611
2900 <u>Other Support Services</u>	
500 Other Purchased Services	49,000
Total Other Support Services	\$49,000
Total Support Services	\$51,619,884
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,529,656

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	770,220
300 Purchased Professional and Technical Services	167,105
400 Purchased Property Services	89,835
500 Other Purchased Services	279,133
600 Supplies	244,532
700 Property	24,445
800 Other Objects	46,859
Total Student Activities	\$3,151,785
3300 Community Services	
100 Personnel Services - Salaries	20,133
200 Personnel Services - Employee Benefits	8,592
300 Purchased Professional and Technical Services	48,930
500 Other Purchased Services	1,200
600 Supplies	40,621
Total Community Services	\$119,476
Total Operation of Non-Instructional Services	\$3,271,261
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,932,789
900 Other Uses of Funds	12,583,556
Total Debt Service / Other Expenditures and Financing Uses	\$17,516,345
5900 Budgetary Reserve	
800 Other Objects	1,100,000
Total Budgetary Reserve	\$1,100,000
Total Other Expenditures and Financing Uses	\$18,616,345
TOTAL EXPENDITURES	\$165,285,625

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	16,842,657	16,842,657
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	14,827,489	10,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	261,875	261,875
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	\$31,932,021	\$27,104,532

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	41,609,947	37,000,000
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	\$41,609,947	\$37,000,000
TOTAL CASH AND INVESTMENTS	\$73,541,968	\$64,104,532

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	141,996,096	141,996,096
0520 Extended-Term Financing Agreements Payable	2,604,122	2,604,122
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	7,077,041	7,077,041
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	40,420,038	40,420,038
0599 Other Noncurrent Liabilities		

Total General Fund	\$192,097,297	\$192,097,297
---------------------------	----------------------	----------------------

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	\$192,097,297	\$192,097,297

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	\$192,097,297	\$192,097,297
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	443,407
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,545,532
0840 Assigned Fund Balance	13,000,000
0850 Unassigned Fund Balance	3,191,642
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$40,737,174
5900 Budgetary Reserve	1,100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$42,280,581