

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2020

Tracy J. Bauer

President of the Board - Original Signature Required

6-29-20

Date

Caroline Royer

Secretary of the Board - Original Signature Required

6-30-20

Date

Kencha K. Nail

Chief School Administrator - Original Signature Required

6-30-2020

Date

Caroline Royer

Contact Person

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Extn :50513

Telephone

Extension

croyer@gcasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greencastle-Antrim SD	COUNTY : Franklin	AUN : 112283003
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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	\$41349513
Ending Unassigned Fund Balance	\$1148797
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.8%

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 <i>Kendra K. Trail</i>	DATE <i>6-30-2020</i>
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Greencastle-Antrim SD	County : Franklin	AUN Number : 112283003
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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 5-26-20
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$321,155.00 Function 2200, Object 200: \$381,916.00	Tuition Reimbursement is expensed in 2271-240 and for us this is a great deal of money with no salary associated with it.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This is the amount expected to be remaining with the current deficit.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the amount committed by previous Board action for future benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is the amount assigned to cover the projected 2019-2020 deficit.

<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	73,243
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,274,500
0840 Assigned Fund Balance	921,771
0850 Unassigned Fund Balance	1,149,462
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,345,733</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,489,655
7000 Revenue from State Sources	14,153,052
8000 Revenue from Federal Sources	706,141
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,348,848</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$45,694,581</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	22,631,213
6112 Interim Real Estate Taxes	59,000
6113 Public Utility Realty Taxes	24,510
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	2,446,990
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	148,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	489,142
6910 Rentals	6,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	7,800
6960 Services Provided Other Local Governmental Units / LEAs	19,500
6980 Revenue from Community Services Activities	1,600
6990 Refunds and Other Miscellaneous Revenue	30,400

REVENUE FROM LOCAL SOURCES \$26,489,655

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,370,577
7112 Basic Education Funding-Social Security	679,897
7160 Tuition for Orphans Subsidy	118,502
7271 Special Education funds for School-Aged Pupils	1,408,685
7292 Pre-K Counts	157,500
7311 Pupil Transportation Subsidy	597,154
7312 Nonpublic and Charter School Pupil Transportation Subsidy	53,130
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	151,008
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	630,787
7360 Safe Schools	325,744
7505 Ready to Learn Block Grant	379,241
7820 State Share of Retirement Contributions	3,245,827

REVENUE FROM STATE SOURCES \$14,153,052

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	270,577
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	330,393

Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,078
8517 NCLB, Title IV - 21st Century Schools	25,093

REVENUE FROM FEDERAL SOURCES **\$706,141**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **41,348,848**

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,631,213
Amount of Tax Relief for Homestead Exclusions	<u>\$634,796</u>
Total Approx. Tax Revenue:	\$23,266,009
Approx. Tax Levy for Tax Rate Calculation:	\$24,710,555

Franklin

Total

2019-20 Data		
a. Assessed Value	\$210,000,030	\$210,000,030
b. Real Estate Mills	112.8400	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,554,023,537	\$1,554,023,537
d. Assessed Value	\$211,798,703	\$211,798,703
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$23,696,403	\$23,696,403
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$23,696,403	\$23,696,403
(f Total * g)		
i. Base Mills Subject to Index	112.8400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$24,710,555	\$24,710,555
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	116.6700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,710,555	\$24,710,555
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,075,759
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,631,213
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$22,631,213

Amount of Tax Relief for Homestead Exclusions \$634,796

Total Approx. Tax Revenue: \$23,266,009

Approx. Tax Levy for Tax Rate Calculation: \$24,710,555

Franklin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	116.6765	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,711,931	\$24,711,931
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	\$1,101.00	
Number of Homestead/Farmstead Properties	4950	4950
Median Assessed Value of Homestead Properties		\$21,925

Act 1 Index (current): 3.4%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$22,631,213			
Amount of Tax Relief for Homestead Exclusions	<u>\$634,796</u>			
Total Approx. Tax Revenue:	\$23,266,009			
Approx. Tax Levy for Tax Rate Calculation:	\$24,710,555			
	Franklin		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$630,787	Lowering RE Tax Rate	\$0	\$630,787
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,009			\$4,009
Amount of Tax Relief from State/Local Sources				\$634,796

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>
Franklin	211,798,703	116.6700	24,710,555			94.00000%	
Totals:	211,798,703		24,710,555	634,796 =	24,075,759 X	94.00000% =	22,631,213

	<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	30,000
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 30,000 30,000

	<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%	2,106,559	2,106,559
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	340,431	340,431
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 2,446,990 2,446,990

Total Act 511, Current Taxes 2,476,990

Act 511 Tax Limit -->	1,554,023,537 X	12	18,648,282
	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> Franklin	112.8400	116.6700	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,441,002
1200 Special Programs - Elementary / Secondary	5,232,694
1300 Vocational Education	949,705
1400 Other Instructional Programs - Elementary / Secondary	410,138
1500 Nonpublic School Programs	1,381
1800 Pre-Kindergarten	157,500
Total Instruction	\$27,192,420
2000 Support Services	
2100 Support Services - Students	1,235,072
2200 Support Services - Instructional Staff	794,203
2300 Support Services - Administration	2,721,690
2400 Support Services - Pupil Health	525,446
2500 Support Services - Business	481,813
2600 Operation and Maintenance of Plant Services	3,044,572
2700 Student Transportation Services	1,843,090
2800 Support Services - Central	932,357
2900 Other Support Services	13,500
Total Support Services	\$11,591,743
3000 Operation of Non-Instructional Services	
3200 Student Activities	693,442
3300 Community Services	3,836
Total Operation of Non-Instructional Services	\$697,278
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,824,372
5200 Interfund Transfers - Out	43,700
Total Other Expenditures and Financing Uses	\$1,868,072
Total Estimated Expenditures and Other Financing Uses	\$41,349,513

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,565,762
200 Personnel Services - Employee Benefits	7,276,995
300 Purchased Professional and Technical Services	461,000
400 Purchased Property Services	427,400
500 Other Purchased Services	445,219
600 Supplies	249,311
700 Property	6,000
800 Other Objects	9,315
Total Regular Programs - Elementary / Secondary	\$20,441,002
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,829,166
200 Personnel Services - Employee Benefits	1,213,176
300 Purchased Professional and Technical Services	2,005,951
400 Purchased Property Services	1,000
500 Other Purchased Services	159,000
600 Supplies	23,951
800 Other Objects	450
Total Special Programs - Elementary / Secondary	\$5,232,694
1300 <u>Vocational Education</u>	
500 Other Purchased Services	949,705
Total Vocational Education	\$949,705
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,040
200 Personnel Services - Employee Benefits	17,248
300 Purchased Professional and Technical Services	132,700
500 Other Purchased Services	225,150
Total Other Instructional Programs - Elementary / Secondary	\$410,138
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,381
Total Nonpublic School Programs	\$1,381
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	157,500
Total Pre-Kindergarten	\$157,500
Total Instruction	\$27,192,420
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	566,200
200 Personnel Services - Employee Benefits	418,045
300 Purchased Professional and Technical Services	199,012
500 Other Purchased Services	4,850
600 Supplies	45,865

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,100
Total Support Services - Students	\$1,235,072
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	321,155
200 Personnel Services - Employee Benefits	381,916
300 Purchased Professional and Technical Services	54,649
500 Other Purchased Services	5,688
600 Supplies	29,665
800 Other Objects	1,130
Total Support Services - Instructional Staff	\$794,203
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,396,418
200 Personnel Services - Employee Benefits	959,292
300 Purchased Professional and Technical Services	201,200
400 Purchased Property Services	100
500 Other Purchased Services	113,225
600 Supplies	22,085
800 Other Objects	29,370
Total Support Services - Administration	\$2,721,690
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	195,112
200 Personnel Services - Employee Benefits	120,290
300 Purchased Professional and Technical Services	198,611
400 Purchased Property Services	165
600 Supplies	11,008
800 Other Objects	260
Total Support Services - Pupil Health	\$525,446
2500 Support Services - Business	
100 Personnel Services - Salaries	227,502
200 Personnel Services - Employee Benefits	181,066
300 Purchased Professional and Technical Services	32,350
400 Purchased Property Services	15,766
500 Other Purchased Services	12,580
600 Supplies	7,214
800 Other Objects	5,335
Total Support Services - Business	\$481,813
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	50,652
200 Personnel Services - Employee Benefits	21,946
300 Purchased Professional and Technical Services	1,095,000
400 Purchased Property Services	467,450
500 Other Purchased Services	44,880
600 Supplies	1,351,044
700 Property	11,000
800 Other Objects	2,600

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,044,572
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	126,996
200 Personnel Services - Employee Benefits	77,832
400 Purchased Property Services	4,750
500 Other Purchased Services	1,610,732
600 Supplies	22,600
800 Other Objects	180
Total Student Transportation Services	\$1,843,090
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	80,849
200 Personnel Services - Employee Benefits	66,538
300 Purchased Professional and Technical Services	478,460
400 Purchased Property Services	58,460
500 Other Purchased Services	25,000
600 Supplies	203,300
700 Property	19,000
800 Other Objects	750
Total Support Services - Central	\$932,357
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,500
Total Other Support Services	\$13,500
Total Support Services	\$11,591,743
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	337,042
200 Personnel Services - Employee Benefits	164,105
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	7,745
500 Other Purchased Services	121,840
600 Supplies	24,460
800 Other Objects	4,250
Total Student Activities	\$693,442
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	336
600 Supplies	3,500
Total Community Services	\$3,836
Total Operation of Non-Instructional Services	\$697,278
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	501,372
900 Other Uses of Funds	1,323,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,824,372

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	43,700
Total Interfund Transfers - Out	\$43,700
Total Other Expenditures and Financing Uses	\$1,868,072
TOTAL EXPENDITURES	\$41,349,513

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	3,367,850	2,917,850
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	2,791,300	2,803,300
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 Cash and Short-Term Investments	\$6,159,150	\$5,721,150
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$6,159,150** **\$5,721,150**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	21,219,817	19,770,610
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 General Fund	\$21,219,817	\$19,770,610
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2020-2021 Final General Fund Budget

LEA : 112283003 Greencastle-Antrim SD

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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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$21,219,817	\$19,770,610

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	\$21,219,817	\$19,770,610
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Account Description	Amounts
0810 Nonspendable Fund Balance	73,243
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,274,500
0840 Assigned Fund Balance	921,771
0850 Unassigned Fund Balance	1,148,797
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,345,068

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,418,311
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