

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/27/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Elizabeth Butch

(610)240-1900

Extn :1933

Contact Person

Telephone

Extension

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Email Address

<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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Subsequent year's budget, capital projects, vested employee services, PSERS contingency and health insurance contingency
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future athletic program expenditures

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	30,708,754
0840 Assigned Fund Balance	148,715
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,857,469</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	126,004,250
7000 Revenue from State Sources	22,445,067
8000 Revenue from Federal Sources	690,449
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$149,139,766</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$179,997,235</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	117,928,606
6112 Interim Real Estate Taxes	777,336
6113 Public Utility Realty Taxes	111,785
6150 Current Act 511 Taxes - Proportional Assessments	3,284,108
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,033,599
6500 Earnings on Investments	996,121
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	819,755
6910 Rentals	600,751
6990 Refunds and Other Miscellaneous Revenue	398,189
REVENUE FROM LOCAL SOURCES	\$126,004,250
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,627,993
7271 Special Education funds for School-Aged Pupils	2,280,805
7311 Pupil Transportation Subsidy	1,569,667
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,135
7340 State Property Tax Reduction Allocation	2,099,869
7505 Ready to Learn Block Grant	199,614
7810 State Share of Social Security and Medicare Taxes	2,390,461
7820 State Share of Retirement Contributions	10,121,523
REVENUE FROM STATE SOURCES	\$22,445,067
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	222,649
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,921
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,879
REVENUE FROM FEDERAL SOURCES	\$690,449
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	149,139,766

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$117,928,606
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,869</u>
Total Approx. Tax Revenue:	\$120,028,475
Approx. Tax Levy for Tax Rate Calculation:	\$123,379,429

Chester

Total

2019-20 Data		
a. Assessed Value	\$5,061,877,050	\$5,061,877,050
b. Real Estate Mills	23.8795	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$8,941,758,580	\$8,941,758,580
d. Assessed Value	\$5,035,833,379	\$5,035,833,379
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$120,875,093	\$120,875,093
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$120,875,093	\$120,875,093
(f Total * g)		
i. Base Mills Subject to Index	23.8795	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.23700%	97.23700%
k. Tax Levy Needed	\$123,379,429	\$123,379,429
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	24.5003	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$123,379,429	\$123,379,429
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$121,279,560
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$117,928,606
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$117,928,606	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,869</u>	
Total Approx. Tax Revenue:	\$120,028,475	
Approx. Tax Levy for Tax Rate Calculation:	\$123,379,429	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5003	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$123,379,429	\$123,379,429
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$117,928,606
Amount of Tax Relief for Homestead Exclusions	<u>\$2,099,869</u>
Total Approx. Tax Revenue:	\$120,028,475
Approx. Tax Levy for Tax Rate Calculation:	\$123,379,429

	Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,099,869	Lowering RE Tax Rate	\$0	\$2,099,869
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,099,869

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>
Chester	5,035,833,379	24.5003	123,379,429			97.23700%	
Totals:	5,035,833,379		123,379,429	- 2,099,869	= 121,279,560	X 97.23700%	= 117,928,606

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,255,265	3,255,265
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	28,843	28,843
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 3,284,108 3,284,108

Total Act 511, Current Taxes 3,284,108

Act 511 Tax Limit -->	8,941,758,580 X	12	107,301,103
	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> Chester	23.8795	24.5003	2.60%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,874,487
1200 Special Programs - Elementary / Secondary	28,835,448
1300 Vocational Education	800,000
1400 Other Instructional Programs - Elementary / Secondary	95,636
Total Instruction	\$96,605,571
2000 Support Services	
2100 Support Services - Students	5,552,213
2200 Support Services - Instructional Staff	4,065,487
2300 Support Services - Administration	8,751,589
2400 Support Services - Pupil Health	1,515,008
2500 Support Services - Business	1,388,943
2600 Operation and Maintenance of Plant Services	12,801,032
2700 Student Transportation Services	8,338,812
2800 Support Services - Central	4,392,860
2900 Other Support Services	465,500
Total Support Services	\$47,271,444
3000 Operation of Non-Instructional Services	
3200 Student Activities	404,074
Total Operation of Non-Instructional Services	\$404,074
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,748,296
5200 Interfund Transfers - Out	2,800,000
5900 Budgetary Reserve	2,500,000
Total Other Expenditures and Financing Uses	\$12,048,296
Total Estimated Expenditures and Other Financing Uses	\$156,329,385

2020-2021 Preliminary 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	37,924,720
200 Personnel Services - Employee Benefits	22,331,659
300 Purchased Professional and Technical Services	1,933,004
400 Purchased Property Services	540,732
500 Other Purchased Services	877,060
600 Supplies	2,200,935
700 Property	1,017,737
800 Other Objects	48,640
Total Regular Programs - Elementary / Secondary	\$66,874,487
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,930,952
200 Personnel Services - Employee Benefits	3,983,254
300 Purchased Professional and Technical Services	13,721,000
500 Other Purchased Services	4,090,300
600 Supplies	109,942
Total Special Programs - Elementary / Secondary	\$28,835,448
1300 <u>Vocational Education</u>	
500 Other Purchased Services	800,000
Total Vocational Education	\$800,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,861
200 Personnel Services - Employee Benefits	19,775
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$95,636
Total Instruction	\$96,605,571
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,476,291
200 Personnel Services - Employee Benefits	1,889,016
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	5,000
500 Other Purchased Services	29,000
600 Supplies	40,006
800 Other Objects	900
Total Support Services - Students	\$5,552,213
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,347,630
200 Personnel Services - Employee Benefits	1,393,429
300 Purchased Professional and Technical Services	20,600
400 Purchased Property Services	6,400
500 Other Purchased Services	20,075
600 Supplies	215,559

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	46,299
800 Other Objects	15,495
Total Support Services - Instructional Staff	\$4,065,487
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,839,350
200 Personnel Services - Employee Benefits	2,454,039
300 Purchased Professional and Technical Services	713,401
400 Purchased Property Services	43,120
500 Other Purchased Services	525,870
600 Supplies	95,430
700 Property	58,706
800 Other Objects	21,673
Total Support Services - Administration	\$8,751,589
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	671,440
200 Personnel Services - Employee Benefits	416,834
300 Purchased Professional and Technical Services	326,000
400 Purchased Property Services	1,100
500 Other Purchased Services	200
600 Supplies	49,434
700 Property	50,000
Total Support Services - Pupil Health	\$1,515,008
2500 Support Services - Business	
100 Personnel Services - Salaries	694,698
200 Personnel Services - Employee Benefits	502,010
300 Purchased Professional and Technical Services	75,200
400 Purchased Property Services	640
500 Other Purchased Services	7,015
600 Supplies	58,930
700 Property	11,200
800 Other Objects	39,250
Total Support Services - Business	\$1,388,943
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,037,654
200 Personnel Services - Employee Benefits	2,978,678
300 Purchased Professional and Technical Services	200,800
400 Purchased Property Services	2,628,050
500 Other Purchased Services	322,450
600 Supplies	1,459,150
700 Property	164,250
800 Other Objects	10,000
Total Operation and Maintenance of Plant Services	\$12,801,032
2700 Student Transportation Services	
100 Personnel Services - Salaries	244,392
200 Personnel Services - Employee Benefits	155,020

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	10,500
500 Other Purchased Services	7,380,600
600 Supplies	542,800
700 Property	5,000
800 Other Objects	500
Total Student Transportation Services	\$8,338,812
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,410,304
200 Personnel Services - Employee Benefits	855,795
300 Purchased Professional and Technical Services	1,248,500
400 Purchased Property Services	265,581
500 Other Purchased Services	37,400
600 Supplies	459,280
700 Property	115,000
800 Other Objects	1,000
Total Support Services - Central	\$4,392,860
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	390,500
500 Other Purchased Services	75,000
Total Other Support Services	\$465,500
Total Support Services	\$47,271,444
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	332,529
200 Personnel Services - Employee Benefits	27,545
500 Other Purchased Services	32,000
600 Supplies	12,000
Total Student Activities	\$404,074
Total Operation of Non-Instructional Services	\$404,074
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,018,296
900 Other Uses of Funds	3,730,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,748,296
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,800,000
Total Interfund Transfers - Out	\$2,800,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,500,000
Total Budgetary Reserve	\$2,500,000
Total Other Expenditures and Financing Uses	\$12,048,296
TOTAL EXPENDITURES	\$156,329,385

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	44,869,396	37,788,924
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	3,863,324	
Other Capital Projects Fund	30,596,347	6,359,200
Debt Service Fund		
Food Service / Cafeteria Operations Fund	867,548	867,548
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	71,668	71,668
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	363,679	363,679
Permanent Fund		
Total Cash and Short-Term Investments	\$80,631,962	\$45,451,019

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	\$80,631,962	\$45,451,019
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	69,000,000	65,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	7,992,765	7,992,765
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,150,071	18,150,071
0599 Other Noncurrent Liabilities		

Total General Fund	\$95,142,836	\$91,412,836
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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

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	\$95,142,836	\$91,412,836

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	\$95,142,836	\$91,412,836
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	23,519,135
0840 Assigned Fund Balance	148,715
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,667,850
5900 Budgetary Reserve	2,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,167,850