

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/23/2020

President of the Board - Original Signature Required_____
Date_____
Secretary of the Board - Original Signature Required_____
Date_____
Chief School Administrator - Original Signature Required_____
Date

Robert L Riegel

(610)853-5900

Extn :7106

Contact Person_____
Telephone_____
Extension

rriegel@haverfordsd.net

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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$651,617.00 Approved Referendum Exception Amt: \$0.00	The School District is eligible for a Special Education Referendum Exception and will submit for approval
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To stay within the Budgetary Targets for the Unreserved Fund Balance
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.	Reserved for unanticipated 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	4,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	11,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	107,104,616	
7000 Revenue from State Sources	23,677,180	
8000 Revenue from Federal Sources	1,480,877	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$132,262,673</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$147,262,673</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	101,437,056
6112 Interim Real Estate Taxes	480,000
6113 Public Utility Realty Taxes	92,560
6150 Current Act 511 Taxes - Proportional Assessments	1,680,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,800,000
6500 Earnings on Investments	1,200,000
6700 Revenues from LEA Activities	60,000
6910 Rentals	145,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	160,000
REVENUE FROM LOCAL SOURCES	\$107,104,616
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,889,682
7271 Special Education funds for School-Aged Pupils	2,664,533
7311 Pupil Transportation Subsidy	1,628,967
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	255,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,565
7340 State Property Tax Reduction Allocation	2,103,839
7505 Ready to Learn Block Grant	200,639
7810 State Share of Social Security and Medicare Taxes	2,279,976
7820 State Share of Retirement Contributions	10,518,979
REVENUE FROM STATE SOURCES	\$23,677,180
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	850,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	195,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,812
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	300,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$1,480,877
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	132,262,673

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$101,437,056
 Amount of Tax Relief for Homestead Exclusions \$2,103,839
 Total Approx. Tax Revenue: \$103,540,895
 Approx. Tax Levy for Tax Rate Calculation: \$106,530,430

Delaware

Total

2019-20 Data

a. Assessed Value \$3,156,736,971 \$3,156,736,971
 b. Real Estate Mills 32.5303

I. 2020-21 Data

c. 2018 STEB Market Value \$4,917,670,776 \$4,917,670,776
 d. Assessed Value \$3,171,728,464 \$3,171,728,464
 e. Assessed Value of New Constr/ Renov \$0 \$0

2019-20 Calculations

f. 2019-20 Tax Levy \$102,689,601 \$102,689,601
 (a * b)

2020-21 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2019-20 Tax Levy \$102,689,601 \$102,689,601
 (f Total * g)
 i. Base Mills Subject to Index 32.5303
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 97.13719% 97.13719%
 k. Tax Levy Needed \$106,530,430 \$106,530,430
 (Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate 33.5875

(k / d * 1000)

III. m. Tax Levy Generated by Mills \$106,530,430 \$106,530,430
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$104,426,591
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$101,437,056
 (n * Est. Pct. Collection)

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$101,437,056

Amount of Tax Relief for Homestead Exclusions \$2,103,839

Total Approx. Tax Revenue: \$103,540,895

Approx. Tax Levy for Tax Rate Calculation: \$106,530,430

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index	33.3760	
(i * (1 + Index))		
q. Mills In Excess of Index	0.2115	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$105,859,609	\$105,859,609
IV. (p / 1000 * d)		
s. Millage Rate within Index?	No	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$670,821	\$670,821
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$651,617	\$651,617
(t * Est. Pct. Collection)		

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

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
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Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$101,437,056
Amount of Tax Relief for Homestead Exclusions	<u>\$2,103,839</u>
Total Approx. Tax Revenue:	\$103,540,895
Approx. Tax Levy for Tax Rate Calculation:	\$106,530,430
	Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,103,839	Lowering RE Tax Rate	\$2,103,899	\$4,207,738
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,207,738

2020-2021 Preliminary General Fund Budget

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Delaware	3,171,728,464	33.5875	106,530,430			97.13719%	
Totals:	3,171,728,464		106,530,430	- 2,103,839 =	104,426,591 X	97.13719%	= 101,437,056

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
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
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,680,000
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			1,680,000
Total Act 511, Current Taxes			1,680,000
Act 511 Tax Limit -->	4,917,670,776 X	12	59,012,049
	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> Delaware <u>Current Act 511 Taxes – Proportional Assessments</u>	32.5303	33.5875	3.25%	No	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	53,780,520
1200 Special Programs - Elementary / Secondary	26,584,933
1300 Vocational Education	775,884
1400 Other Instructional Programs - Elementary / Secondary	647,843
1700 Higher Education Programs for Secondary Students	1,351,645
Total Instruction	\$83,140,825
2000 Support Services	
2100 Support Services - Students	6,374,797
2200 Support Services - Instructional Staff	4,370,263
2300 Support Services - Administration	6,139,470
2400 Support Services - Pupil Health	2,716,424
2500 Support Services - Business	1,345,007
2600 Operation and Maintenance of Plant Services	9,546,648
2700 Student Transportation Services	5,556,533
2800 Support Services - Central	2,143,777
2900 Other Support Services	113,038
Total Support Services	\$38,305,957
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,512,710
3300 Community Services	220,000
Total Operation of Non-Instructional Services	\$1,732,710
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,439,833
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$12,239,833
Total Estimated Expenditures and Other Financing Uses	\$135,419,325

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,685,858
200 Personnel Services - Employee Benefits	20,274,078
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	552,041
500 Other Purchased Services	217,848
600 Supplies	1,790,191
700 Property	229,904
800 Other Objects	2,600
Total Regular Programs - Elementary / Secondary	\$53,780,520
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,771,878
200 Personnel Services - Employee Benefits	7,926,690
300 Purchased Professional and Technical Services	2,335,000
500 Other Purchased Services	5,356,000
600 Supplies	156,365
700 Property	33,000
800 Other Objects	6,000
Total Special Programs - Elementary / Secondary	\$26,584,933
1300 <u>Vocational Education</u>	
500 Other Purchased Services	775,884
Total Vocational Education	\$775,884
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	373,890
200 Personnel Services - Employee Benefits	172,453
300 Purchased Professional and Technical Services	70,000
600 Supplies	31,500
Total Other Instructional Programs - Elementary / Secondary	\$647,843
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,351,645
Total Higher Education Programs for Secondary Students	\$1,351,645
Total Instruction	\$83,140,825
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,522,285
200 Personnel Services - Employee Benefits	2,778,312
300 Purchased Professional and Technical Services	29,000
500 Other Purchased Services	5,700
600 Supplies	38,500
700 Property	1,000
Total Support Services - Students	\$6,374,797
2200 <u>Support Services - Instructional Staff</u>	

2020-2021 Preliminary General Fund Budget

Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,360,263
200 Personnel Services - Employee Benefits	1,627,347
300 Purchased Professional and Technical Services	104,123
500 Other Purchased Services	17,300
600 Supplies	224,278
700 Property	11,852
800 Other Objects	25,100
Total Support Services - Instructional Staff	\$4,370,263
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,390,268
200 Personnel Services - Employee Benefits	2,142,471
300 Purchased Professional and Technical Services	286,000
400 Purchased Property Services	15,000
500 Other Purchased Services	180,350
600 Supplies	60,625
700 Property	25,000
800 Other Objects	39,756
Total Support Services - Administration	\$6,139,470
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,292,418
200 Personnel Services - Employee Benefits	900,406
300 Purchased Professional and Technical Services	509,000
500 Other Purchased Services	300
600 Supplies	12,300
700 Property	2,000
Total Support Services - Pupil Health	\$2,716,424
2500 Support Services - Business	
100 Personnel Services - Salaries	691,788
200 Personnel Services - Employee Benefits	425,919
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	32,800
500 Other Purchased Services	1,500
600 Supplies	63,000
700 Property	50,000
800 Other Objects	20,000
Total Support Services - Business	\$1,345,007
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,576,172
200 Personnel Services - Employee Benefits	2,479,469
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	2,108,984
500 Other Purchased Services	393,900
600 Supplies	844,923
700 Property	121,200
800 Other Objects	10,000

Description	Amount
Total Operation and Maintenance of Plant Services	\$9,546,648
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,811,133
200 Personnel Services - Employee Benefits	1,615,575
300 Purchased Professional and Technical Services	12,525
400 Purchased Property Services	540,200
500 Other Purchased Services	136,400
600 Supplies	413,700
700 Property	26,000
800 Other Objects	1,000
Total Student Transportation Services	\$5,556,533
2800 Support Services - Central	
100 Personnel Services - Salaries	704,745
200 Personnel Services - Employee Benefits	467,550
300 Purchased Professional and Technical Services	211,700
400 Purchased Property Services	658,807
500 Other Purchased Services	60,600
600 Supplies	12,875
700 Property	25,000
800 Other Objects	2,500
Total Support Services - Central	\$2,143,777
2900 Other Support Services	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	110,038
Total Other Support Services	\$113,038
Total Support Services	\$38,305,957
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	781,218
200 Personnel Services - Employee Benefits	339,555
300 Purchased Professional and Technical Services	113,500
400 Purchased Property Services	39,250
500 Other Purchased Services	41,000
600 Supplies	139,699
700 Property	29,738
800 Other Objects	28,750
Total Student Activities	\$1,512,710
3300 Community Services	
500 Other Purchased Services	220,000
Total Community Services	\$220,000
Total Operation of Non-Instructional Services	\$1,732,710
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,129,833
900 Other Uses of Funds	6,310,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,439,833
5900 Budgetary Reserve	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$12,239,833
TOTAL EXPENDITURES	\$135,419,325

Cash and Short-Term Investments**06/30/2020 Estimate****06/30/2021 Projection**

General Fund	18,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	18,000,000	10,000,000
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	350,000	350,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments**\$36,350,000****\$30,350,000****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

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$36,350,000	\$30,350,000

Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection****General Fund**

0510 Bonds Payable	134,915,000	138,605,000
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**\$134,915,000****\$138,605,000****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 Indebtedness06/30/2020 Estimate06/30/2021 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	\$134,915,000	\$138,605,000

Short-Term Payables**06/30/2020 Estimate****06/30/2021 Projection**

General Fund

5,780,000

3,690,000

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

Permanent Fund

Total Short-Term Payables**\$5,780,000****\$3,690,000****TOTAL INDEBTEDNESS****\$140,695,000****\$142,295,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,843,348
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,843,348
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,643,348