

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$1,281,675.00 Approved Referendum Exception Amt: \$0.00	Act 1 Exceptions for Special Education Costs in the estimated amount of \$1,482,671 will be applied for.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Experience dictates there are certain items that are difficult to accurately predict, including state revenues, when formulating a budget.
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 represents approximately 6.14% of expenditures and is a reserve against financial calamity such as a reduction of or lack of state revenues.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for employee retirement and severance commitments.

<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	8,747
0840 Assigned Fund Balance	3,441,205
0850 Unassigned Fund Balance	5,436,368
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,886,320</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	78,071,013
7000 Revenue from State Sources	14,970,303
8000 Revenue from Federal Sources	626,437
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$93,667,753</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$102,554,073</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	73,004,426
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	372,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	532,087
6910 Rentals	60,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	110,000
REVENUE FROM LOCAL SOURCES	\$78,071,013
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,368,222
7160 Tuition for Orphans Subsidy	30,000
7250 Migratory Children	200
7271 Special Education funds for School-Aged Pupils	1,690,758
7311 Pupil Transportation Subsidy	587,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	121,660
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	288,182
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7501 PA Accountability Grants	127,325
7810 State Share of Social Security and Medicare Taxes	1,509,578
7820 State Share of Retirement Contributions	7,167,378
REVENUE FROM STATE SOURCES	\$14,970,303
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,900
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
REVENUE FROM FEDERAL SOURCES	\$626,437
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	93,667,753

Act 1 Index (current): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$73,009,173		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$73,009,173		
Approx. Tax Levy for Tax Rate Calculation:	\$74,996,582		

	Chester	Delaware	Total
<hr/>			
2019-20 Data			
a. Assessed Value	\$1,959,713,390	\$556,115,597	\$2,515,828,987
b. Real Estate Mills	29.1600	25.7100	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$3,085,651,661	\$792,923,245	\$3,878,574,906
d. Assessed Value	\$1,963,281,570	\$554,342,824	\$2,517,624,394
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy	\$57,145,242	\$14,297,732	\$71,442,974
(a * b)			
2020-21 Calculations			
II. g. Percent of Total Market Value	79.55633%	20.44367%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$56,837,408	\$14,605,566	\$71,442,974
(f Total * g)			
i. Base Mills Subject to Index	29.1600	26.2635	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.35000%	97.35000%	97.35000%
k. Tax Levy Needed	\$59,664,528	\$15,332,054	\$74,996,582
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	30.3900	27.6500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$59,664,127	\$15,327,579	\$74,991,706
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$74,991,706
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$73,004,426
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$73,009,173		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$73,009,173		
Approx. Tax Levy for Tax Rate Calculation:	\$74,996,582		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.9181	26.9463	
q. Mills In Excess of Index (if l > p), (l - p))	0.4719	0.7037	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,737,654	\$14,937,488	\$73,675,142
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$926,473	\$390,091	\$1,316,564
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$901,921	\$379,754	\$1,281,675

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$73,009,173		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$73,009,173		
Approx. Tax Levy for Tax Rate Calculation:	\$74,996,582		

	Chester	Delaware	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	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			\$0

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	1,963,281,570	30.3900	59,664,127			97.35000%	
Delaware	554,342,824	27.6500	15,327,579			97.35000%	
Totals:	2,517,624,394		74,991,706	- 0 =	74,991,706 X	97.35000% =	73,004,426

	<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
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	0.000%	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%	1,250,000
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			1,250,000
Total Act 511, Current Taxes			1,250,000
Act 511 Tax Limit -->		3,878,574,906 X	12
		Market Value	Mills
			46,542,899
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Chester	29.1600	30.3900	4.22%	No	2.6%				
	Delaware	26.2635	27.6500	5.28%	No	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,078,040
1200 Special Programs - Elementary / Secondary	15,067,741
1300 Vocational Education	915,407
1400 Other Instructional Programs - Elementary / Secondary	386,732
Total Instruction	\$52,447,920
2000 Support Services	
2100 Support Services - Students	4,132,129
2200 Support Services - Instructional Staff	5,710,612
2300 Support Services - Administration	4,434,588
2400 Support Services - Pupil Health	815,955
2500 Support Services - Business	1,212,734
2600 Operation and Maintenance of Plant Services	6,862,664
2700 Student Transportation Services	4,956,680
2800 Support Services - Central	1,285,249
2900 Other Support Services	42,013
Total Support Services	\$29,452,624
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,098,081
3300 Community Services	24,942
Total Operation of Non-Instructional Services	\$2,123,023
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,482,325
5200 Interfund Transfers - Out	866,608
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,648,933
Total Estimated Expenditures and Other Financing Uses	\$93,672,500

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,768,818
200 Personnel Services - Employee Benefits	12,801,927
300 Purchased Professional and Technical Services	1,022,427
400 Purchased Property Services	185,400
500 Other Purchased Services	675,700
600 Supplies	463,376
700 Property	160,392
Total Regular Programs - Elementary / Secondary	\$36,078,040
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,817,232
200 Personnel Services - Employee Benefits	4,428,109
300 Purchased Professional and Technical Services	3,308,500
400 Purchased Property Services	3,000
500 Other Purchased Services	422,150
600 Supplies	88,750
Total Special Programs - Elementary / Secondary	\$15,067,741
1300 Vocational Education	
500 Other Purchased Services	915,407
Total Vocational Education	\$915,407
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,000
200 Personnel Services - Employee Benefits	5,382
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	335,350
Total Other Instructional Programs - Elementary / Secondary	\$386,732
Total Instruction	\$52,447,920
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,420,036
200 Personnel Services - Employee Benefits	1,550,133
300 Purchased Professional and Technical Services	107,500
500 Other Purchased Services	24,500
600 Supplies	28,960
700 Property	1,000
Total Support Services - Students	\$4,132,129
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,912,529
200 Personnel Services - Employee Benefits	1,371,498
300 Purchased Professional and Technical Services	129,000
400 Purchased Property Services	35,000
500 Other Purchased Services	490,000
600 Supplies	158,610

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	1,613,975
Total Support Services - Instructional Staff	\$5,710,612
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,536,220
200 Personnel Services - Employee Benefits	1,434,775
300 Purchased Professional and Technical Services	297,300
400 Purchased Property Services	18,000
500 Other Purchased Services	66,957
600 Supplies	50,336
800 Other Objects	31,000
Total Support Services - Administration	\$4,434,588
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	495,569
200 Personnel Services - Employee Benefits	277,236
300 Purchased Professional and Technical Services	11,200
400 Purchased Property Services	950
500 Other Purchased Services	5,500
600 Supplies	21,500
700 Property	4,000
Total Support Services - Pupil Health	\$815,955
2500 Support Services - Business	
100 Personnel Services - Salaries	637,129
200 Personnel Services - Employee Benefits	374,105
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	35,000
500 Other Purchased Services	66,000
600 Supplies	25,500
800 Other Objects	5,000
Total Support Services - Business	\$1,212,734
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,625,544
200 Personnel Services - Employee Benefits	1,817,720
300 Purchased Professional and Technical Services	143,500
400 Purchased Property Services	385,000
500 Other Purchased Services	404,100
600 Supplies	1,444,800
700 Property	42,000
Total Operation and Maintenance of Plant Services	\$6,862,664
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,128,679
200 Personnel Services - Employee Benefits	1,645,851
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	13,000
500 Other Purchased Services	129,150
600 Supplies	370,000

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<u>Description</u>	<u>Amount</u>
700 Property	650,000
Total Student Transportation Services	\$4,956,680
2800 Support Services - Central	
100 Personnel Services - Salaries	775,985
200 Personnel Services - Employee Benefits	428,664
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	21,000
600 Supplies	15,100
700 Property	3,000
800 Other Objects	1,500
Total Support Services - Central	\$1,285,249
2900 Other Support Services	
500 Other Purchased Services	42,013
Total Other Support Services	\$42,013
Total Support Services	\$29,452,624
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,291,763
200 Personnel Services - Employee Benefits	486,957
300 Purchased Professional and Technical Services	111,527
400 Purchased Property Services	18,800
500 Other Purchased Services	34,400
600 Supplies	103,828
700 Property	30,000
800 Other Objects	20,806
Total Student Activities	\$2,098,081
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	7,042
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$24,942
Total Operation of Non-Instructional Services	\$2,123,023
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,112,325
900 Other Uses of Funds	5,370,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,482,325
5200 Interfund Transfers - Out	
900 Other Uses of Funds	866,608
Total Interfund Transfers - Out	\$866,608
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,648,933
TOTAL EXPENDITURES	\$93,672,500

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,300,000	
Capital Reserve Fund - § 1431	4,500,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,465,000	\$18,665,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,000,000	5,000,000
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	25,000	25,000
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	\$5,025,000	\$5,025,000
TOTAL CASH AND INVESTMENTS	\$30,490,000	\$23,690,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	74,925,000	69,555,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$76,725,000	\$71,355,000
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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	\$76,725,000	\$71,355,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	12,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	
Capital Reserve Fund - § 1431		1,000,000
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	\$13,000,000	\$13,000,000
TOTAL INDEBTEDNESS	\$89,725,000	\$84,355,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,441,205
0850 Unassigned Fund Balance	5,440,368
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,881,573
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,181,573