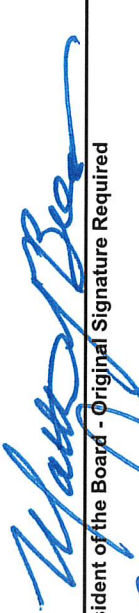


FINAL GENERAL FUND BUDGET

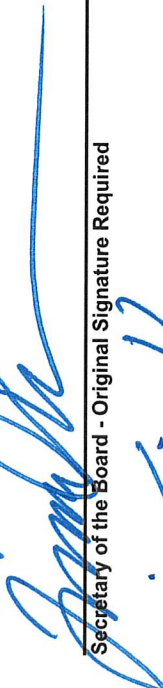
Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2020



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Joseph Driscoll

Contact Person

jdriscoll@mnsd.org

Email Address



Date



Date



Date

(610)359-4277

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marple Newtown SD	COUNTY : Delaware	AUN : 125235502
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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	\$92840000
Ending Unassigned Fund Balance	\$6302504
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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 	DATE 6/24/2020
--	-------------------

DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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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 5/27/2020
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$44,600.00 . Provide a justification.	Funds provided for OPEB medical payments. There are no corresponding salaries.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$44,600.00	Funds provided for OPEB medical payments. There are no corresponding salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency funds provided for unforeseen, unexpected and unplanned expenditures.
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.	The school district strives to maintain an appropriate level of fund balance within the limits of the law.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,052,504
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,052,504</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,148,523
7000 Revenue from State Sources	15,553,068
8000 Revenue from Federal Sources	1,388,409
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$92,090,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$99,142,504</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	69,496,889
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	605,000
6910 Rentals	150,000
6940 Tuition from Patrons	1,625,000
6990 Refunds and Other Miscellaneous Revenue	158,634
REVENUE FROM LOCAL SOURCES	\$75,148,523
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,834,722
7112 Basic Education Funding-Social Security	1,458,055
7271 Special Education funds for School-Aged Pupils	1,650,000
7311 Pupil Transportation Subsidy	690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	1,229,870
7820 State Share of Retirement Contributions	6,565,421
REVENUE FROM STATE SOURCES	\$15,553,068
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	292,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	29,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	239,409
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$1,388,409
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,090,000

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$69,496,889
Amount of Tax Relief for Homestead Exclusions		<u>\$1,229,870</u>
Total Approx. Tax Revenue:		\$70,726,759
Approx. Tax Levy for Tax Rate Calculation:		\$72,508,731
	Delaware	Total

2019-20 Data		
a. Assessed Value	\$3,712,226,653	\$3,712,226,653
b. Real Estate Mills	18.8356	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$5,293,101,844	\$5,293,101,844
d. Assessed Value	\$3,752,010,591	\$3,752,010,591
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$69,922,016	\$69,922,016
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$69,922,016	\$69,922,016
(f Total * g)		
i. Base Mills Subject to Index	18.8356	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$72,508,731	\$72,508,731
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	19.3253	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,508,730	\$72,508,730
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$71,278,860
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$69,496,889
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$69,496,889	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,870</u>	
Total Approx. Tax Revenue:	\$70,726,759	
Approx. Tax Levy for Tax Rate Calculation:	\$72,508,731	

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	19.3253	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$72,508,730	\$72,508,730
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	\$6,894.00	
Number of Homestead/Farmstead Properties	9231	9231
Median Assessed Value of Homestead Properties		\$174,100

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$69,496,889
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,870</u>
Total Approx. Tax Revenue:	\$70,726,759
Approx. Tax Levy for Tax Rate Calculation:	\$72,508,731

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,229,870	Lowering RE Tax Rate	\$0	\$1,229,870
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,229,870

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>
Delaware	3,752,010,591	19.3253	72,508,730			97.50000%	
Totals:	3,752,010,591		72,508,730	- 1,229,870	= 71,278,860	X 97.50000%	= 69,496,889

	<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>Tax Levy</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%	1,300,000
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			1,300,000
Total Act 511, Current Taxes			1,300,000
Act 511 Tax Limit -->		5,293,101,844 X	12
		Market Value	Mills
			63,517,222
			(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	18.8356	19.3253	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,594,887
1200 Special Programs - Elementary / Secondary	19,320,815
1300 Vocational Education	425,000
1400 Other Instructional Programs - Elementary / Secondary	105,447
1500 Nonpublic School Programs	68,945
Total Instruction	\$49,515,094
2000 Support Services	
2100 Support Services - Students	3,326,289
2200 Support Services - Instructional Staff	3,362,443
2300 Support Services - Administration	4,448,712
2400 Support Services - Pupil Health	1,912,613
2500 Support Services - Business	1,257,283
2600 Operation and Maintenance of Plant Services	7,802,305
2700 Student Transportation Services	6,754,537
2800 Support Services - Central	2,263,274
2900 Other Support Services	114,600
Total Support Services	\$31,242,056
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,600,590
3300 Community Services	50,210
Total Operation of Non-Instructional Services	\$1,650,800
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,732,050
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	\$10,432,050
Total Estimated Expenditures and Other Financing Uses	\$92,840,000

2020-2021 Final General Fund Budget

LEA : 125235502 Marple Newtown SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,601,908
200 Personnel Services - Employee Benefits	11,082,324
300 Purchased Professional and Technical Services	464,849
400 Purchased Property Services	343,633
500 Other Purchased Services	385,915
600 Supplies	690,588
700 Property	20,300
800 Other Objects	5,370
Total Regular Programs - Elementary / Secondary	\$29,594,887
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,027,053
200 Personnel Services - Employee Benefits	5,751,975
300 Purchased Professional and Technical Services	2,500,992
400 Purchased Property Services	175,000
500 Other Purchased Services	4,625,450
600 Supplies	138,795
700 Property	1,000
800 Other Objects	100,550
Total Special Programs - Elementary / Secondary	\$19,320,815
1300 <u>Vocational Education</u>	
500 Other Purchased Services	425,000
Total Vocational Education	\$425,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,000
200 Personnel Services - Employee Benefits	29,694
500 Other Purchased Services	5,000
600 Supplies	753
Total Other Instructional Programs - Elementary / Secondary	\$105,447
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	53,424
600 Supplies	15,521
Total Nonpublic School Programs	\$68,945
Total Instruction	\$49,515,094
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,852,745
200 Personnel Services - Employee Benefits	1,363,027
300 Purchased Professional and Technical Services	50,022
500 Other Purchased Services	5,130
600 Supplies	54,215
800 Other Objects	1,150

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,326,289
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,224,742
200 Personnel Services - Employee Benefits	793,653
300 Purchased Professional and Technical Services	113,297
400 Purchased Property Services	651,677
500 Other Purchased Services	19,341
600 Supplies	519,608
700 Property	36,000
800 Other Objects	4,125
Total Support Services - Instructional Staff	\$3,362,443
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,206,811
200 Personnel Services - Employee Benefits	1,465,791
300 Purchased Professional and Technical Services	515,635
400 Purchased Property Services	450
500 Other Purchased Services	202,925
600 Supplies	24,650
700 Property	3,450
800 Other Objects	29,000
Total Support Services - Administration	\$4,448,712
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	726,069
200 Personnel Services - Employee Benefits	509,044
300 Purchased Professional and Technical Services	635,000
400 Purchased Property Services	10,000
500 Other Purchased Services	800
600 Supplies	14,200
700 Property	17,500
Total Support Services - Pupil Health	\$1,912,613
2500 Support Services - Business	
100 Personnel Services - Salaries	712,558
200 Personnel Services - Employee Benefits	445,475
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	5,000
500 Other Purchased Services	51,000
600 Supplies	8,750
700 Property	2,000
800 Other Objects	5,000
Total Support Services - Business	\$1,257,283
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,069,681
200 Personnel Services - Employee Benefits	2,251,278
300 Purchased Professional and Technical Services	311,046
400 Purchased Property Services	595,200

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	247,100
600 Supplies	1,241,700
700 Property	85,300
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$7,802,305
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,696,142
200 Personnel Services - Employee Benefits	1,712,395
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	812,600
500 Other Purchased Services	147,500
600 Supplies	319,000
700 Property	55,075
800 Other Objects	825
Total Student Transportation Services	\$6,754,537
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	940,485
200 Personnel Services - Employee Benefits	745,800
300 Purchased Professional and Technical Services	191,100
400 Purchased Property Services	181,427
500 Other Purchased Services	7,662
600 Supplies	175,850
700 Property	20,000
800 Other Objects	950
Total Support Services - Central	\$2,263,274
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	44,600
500 Other Purchased Services	70,000
Total Other Support Services	\$114,600
Total Support Services	\$31,242,056
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	860,652
200 Personnel Services - Employee Benefits	444,873
300 Purchased Professional and Technical Services	104,550
400 Purchased Property Services	11,550
500 Other Purchased Services	38,600
600 Supplies	72,205
700 Property	42,900
800 Other Objects	25,260
Total Student Activities	\$1,600,590
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,060

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	42,000
600 Supplies	3,150
Total Community Services	\$50,210
Total Operation of Non-Instructional Services	\$1,650,800
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,372,050
900 Other Uses of Funds	5,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,732,050
5900 <u>Budgetary Reserve</u>	
800 Other Objects	700,000
Total Budgetary Reserve	\$700,000
Total Other Expenditures and Financing Uses	\$10,432,050
TOTAL EXPENDITURES	\$92,840,000

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	17,000,000	17,500,000
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	15,000,000	7,500,000
Other Capital Projects Fund	22,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	85,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	140,000	135,000
Pension Trust Fund		
Activity Fund	125,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$54,365,000	\$25,850,000

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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$54,365,000	\$25,850,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	95,830,000	90,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,204,951	9,300,000
0599 Other Noncurrent Liabilities	1,300,000	1,300,000

Total General Fund

\$107,734,951

\$102,570,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	53,500	50,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$53,500	\$50,000

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	\$107,788,451	\$102,620,000

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	\$107,788,451	\$102,620,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,302,504
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,302,504
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,002,504