

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

June 15, 2020

Date



Secretary of the Board - Original Signature Required

June 15, 2020

Date



Chief School Administrator - Original Signature Required

June 15, 2020

Date

Robert W Cochran

Contact Person

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Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Unionville-Chadds Ford SD	COUNTY : Chester	AUN : 124158503
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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	\$90625615
Ending Unassigned Fund Balance	\$5735856
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 June 15, 2020
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DUE DATE: AUGUST 15, 2020

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

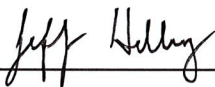
24 PS 6-687(a)(1)

(03/2006)

School District Name : Unionville-Chadds Ford SD	County : Chester	AUN Number : 124158503
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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 - 13 - 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>
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.	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 6.37% 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 severance and retirement obligations.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	4,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,441,205	
0850 Unassigned Fund Balance	6,191,115	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,632,320</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	73,043,974	
7000 Revenue from State Sources	16,030,508	
8000 Revenue from Federal Sources	1,095,874	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$90,170,356</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$99,802,676</u>

LEA : 124158503 Unionville-Chadds Ford SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	68,277,387
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	1,250,000
6500 Earnings on Investments	450,000
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	\$73,043,974
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,368,201
7160 Tuition for Orphans Subsidy	30,000
7250 Migratory Children	200
7271 Special Education funds for School-Aged Pupils	1,691,595
7311 Pupil Transportation Subsidy	457,848
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	288,182
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,488,736
7505 Ready to Learn Block Grant	127,325
7810 State Share of Social Security and Medicare Taxes	1,460,232
7820 State Share of Retirement Contributions	6,933,084
REVENUE FROM STATE SOURCES	\$16,030,508
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
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	469,437
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
REVENUE FROM FEDERAL SOURCES	\$1,095,874
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,170,356

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:	\$68,283,172		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,489,382</u>		
Total Approx. Tax Revenue:	\$69,772,554		
Approx. Tax Levy for Tax Rate Calculation:	\$71,884,405		

	Chester	Delaware	Total
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	\$1,967,252,110	\$565,233,634	\$2,532,485,744
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$57,145,242	\$14,297,732	\$71,442,974
(a * b)			
2020-21 Calculations			
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			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$57,188,594	\$14,695,811	\$71,884,405
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	29.0700	25.9900	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$57,188,019	\$14,690,422	\$71,878,441
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$70,389,059
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$68,277,387
(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: \$68,283,172

Amount of Tax Relief for Homestead Exclusions \$1,489,382

Total Approx. Tax Revenue: \$69,772,554

Approx. Tax Levy for Tax Rate Calculation: \$71,884,405

	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))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,856,445	\$15,230,955	\$74,087,400
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$7,714.00	\$8,629.00	
Number of Homestead/Farmstead Properties	5478	1163	6641
Median Assessed Value of Homestead Properties			\$261,975

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:	\$68,283,172		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,489,382</u>		
Total Approx. Tax Revenue:	\$69,772,554		
Approx. Tax Levy for Tax Rate Calculation:	\$71,884,405		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,488,736	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$646		\$646
Amount of Tax Relief from State/Local Sources				\$1,489,382

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Chester	1,967,252,110	29.0700	57,188,019				97.00000%		
Delaware	565,233,634	25.9900	14,690,422				97.00000%		
Totals:	2,532,485,744		71,878,441	-	1,489,382	=	70,389,059	X	97.00000% = 68,277,387
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							0		0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</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%		1,250,000		1,250,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							1,250,000		1,250,000
Total Act 511, Current Taxes									1,250,000
Act 511 Tax Limit -->					3,878,574,906	X	12		46,542,899
					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	29.1600	29.0700	-0.29%	Yes	2.6%				
	Delaware	26.2635	25.9900	-1.03%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,917,144
1200 Special Programs - Elementary / Secondary	14,748,355
1300 Vocational Education	904,201
1400 Other Instructional Programs - Elementary / Secondary	386,561
Total Instruction	\$50,956,261
2000 Support Services	
2100 Support Services - Students	4,051,750
2200 Support Services - Instructional Staff	5,181,809
2300 Support Services - Administration	4,218,631
2400 Support Services - Pupil Health	827,801
2500 Support Services - Business	1,106,001
2600 Operation and Maintenance of Plant Services	7,058,211
2700 Student Transportation Services	4,608,697
2800 Support Services - Central	1,151,580
2900 Other Support Services	40,629
Total Support Services	\$28,245,109
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,792,217
3300 Community Services	24,715
Total Operation of Non-Instructional Services	\$1,816,932
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,482,325
5200 Interfund Transfers - Out	824,988
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,607,313
Total Estimated Expenditures and Other Financing Uses	\$90,625,615

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,337,029
200 Personnel Services - Employee Benefits	12,210,744
300 Purchased Professional and Technical Services	971,427
400 Purchased Property Services	176,900
500 Other Purchased Services	625,700
600 Supplies	447,669
700 Property	147,675
Total Regular Programs - Elementary / Secondary	\$34,917,144
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,701,862
200 Personnel Services - Employee Benefits	4,245,468
300 Purchased Professional and Technical Services	3,287,125
400 Purchased Property Services	3,000
500 Other Purchased Services	422,150
600 Supplies	88,750
Total Special Programs - Elementary / Secondary	\$14,748,355
1300 <u>Vocational Education</u>	
500 Other Purchased Services	904,201
Total Vocational Education	\$904,201
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,000
200 Personnel Services - Employee Benefits	5,211
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	335,350
Total Other Instructional Programs - Elementary / Secondary	\$386,561
Total Instruction	\$50,956,261
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,422,961
200 Personnel Services - Employee Benefits	1,466,829
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	\$4,051,750
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,893,906
200 Personnel Services - Employee Benefits	1,305,868
300 Purchased Professional and Technical Services	129,000
400 Purchased Property Services	35,000
500 Other Purchased Services	190,000
600 Supplies	146,060

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<u>Description</u>	<u>Amount</u>
700 Property	1,481,975
Total Support Services - Instructional Staff	\$5,181,809
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,427,473
200 Personnel Services - Employee Benefits	1,357,565
300 Purchased Professional and Technical Services	272,300
400 Purchased Property Services	18,000
500 Other Purchased Services	66,957
600 Supplies	45,336
800 Other Objects	31,000
Total Support Services - Administration	\$4,218,631
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	521,379
200 Personnel Services - Employee Benefits	266,272
300 Purchased Professional and Technical Services	11,200
400 Purchased Property Services	950
500 Other Purchased Services	4,500
600 Supplies	21,500
700 Property	2,000
Total Support Services - Pupil Health	\$827,801
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	565,905
200 Personnel Services - Employee Benefits	338,596
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	\$1,106,001
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,535,314
200 Personnel Services - Employee Benefits	1,743,082
300 Purchased Professional and Technical Services	143,500
400 Purchased Property Services	370,000
500 Other Purchased Services	421,150
600 Supplies	1,810,165
700 Property	35,000
Total Operation and Maintenance of Plant Services	\$7,058,211
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,949,967
200 Personnel Services - Employee Benefits	1,573,858
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	13,000
500 Other Purchased Services	132,400
600 Supplies	370,000

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<u>Description</u>	<u>Amount</u>
700 Property	549,472
Total Student Transportation Services	\$4,608,697
2800 Support Services - Central	
100 Personnel Services - Salaries	655,778
200 Personnel Services - Employee Benefits	415,202
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	\$1,151,580
2900 Other Support Services	
500 Other Purchased Services	40,629
Total Other Support Services	\$40,629
Total Support Services	\$28,245,109
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,012,248
200 Personnel Services - Employee Benefits	470,398
300 Purchased Professional and Technical Services	108,027
400 Purchased Property Services	18,800
500 Other Purchased Services	35,000
600 Supplies	96,938
700 Property	30,000
800 Other Objects	20,806
Total Student Activities	\$1,792,217
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	6,815
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$24,715
Total Operation of Non-Instructional Services	\$1,816,932
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	824,988
Total Interfund Transfers - Out	\$824,988
5900 Budgetary Reserve	
800 Other Objects	300,000

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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,607,313
TOTAL EXPENDITURES	\$90,625,615

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	16,750,000	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	3,570,000	3,393,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,000,000	
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	\$25,985,000	\$20,058,000
<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	4,000,000	4,000,000
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		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,025,000	\$4,025,000
TOTAL CASH AND INVESTMENTS	\$30,010,000	\$24,083,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General 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 General Fund		
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		

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<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 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)		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		
Other Capital Projects Fund	1,000,000	
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	\$13,000,000	\$13,000,000

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	167,615	90,253
1200 Special Programs - Elementary / Secondary	4,735	2,550
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$172,350	\$92,803
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	13,788	7,424
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$13,788	\$7,424
Total Estimated Expenditures and Other Financing Uses	\$186,138	\$100,227

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	92,344	49,723
200 Personnel Services - Employee Benefits	70,623	38,028
300 Purchased Professional and Technical Services	358	192
400 Purchased Property Services	2,837	1,527
500 Other Purchased Services	619	334
600 Supplies	730	393
700 Property		
800 Other Objects	104	56
Total Regular Programs - Elementary / Secondary	\$167,615	\$90,253
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	4,735	2,550
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary	\$4,735	\$2,550
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$172,350	\$92,803
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds	13,788	7,424
Total Debt Service / Other Expenditures and Financing Uses	\$13,788	\$7,424
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		
800 Other Objects		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$13,788	\$7,424
TOTAL EXPENDITURES	\$186,138	\$100,227

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$20,711	\$11,151
TOTAL REVENUES	\$20,711	\$11,151

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	3,715	1,999
7820 State Share of Retirement Contributions	16,996	9,152
Total Revenue from State Sources	\$20,711	\$11,151
TOTAL REVENUES	\$20,711	\$11,151

Account Description	Amounts
0810 Nonspendable Fund Balance	4,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,441,205
0850 Unassigned Fund Balance	5,735,856
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,177,061
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,481,061