

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

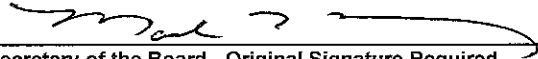
Date of Adoption of the General Fund Budget: 06/08/2020



President of the Board - Original Signature Required

6/8/20

Date



Secretary of the Board - Original Signature Required

6/8/20

Date



Chief School Administrator - Original Signature Required

6/8/2020

Date

Penny L Shaffer

Contact Person

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover unpredictable changes in the cost of goods and services (less than 1% of 2020-21 budgeted 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.	Less than 8% of 2020-21 budgeted expenditures.

ITEM

AMOUNTS

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

6,342,038

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,342,038

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

68,234,858

7000 Revenue from State Sources

18,465,724

8000 Revenue from Federal Sources

1,149,440

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$87,850,022

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$94,192,060

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	60,906,993
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	60,000
6150 Current Act 511 Taxes - Proportional Assessments	4,784,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,325,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	70,865
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	17,500
6960 Services Provided Other Local Governmental Units / LEAs	95,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$68,234,858
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,951,408
7112 Basic Education Funding-Social Security	1,219,473
7271 Special Education funds for School-Aged Pupils	1,941,234
7311 Pupil Transportation Subsidy	1,360,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	507,684
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7340 State Property Tax Reduction Allocation	1,458,019
7505 Ready to Learn Block Grant	400,617
7820 State Share of Retirement Contributions	5,543,289
REVENUE FROM STATE SOURCES	\$18,465,724
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	600,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,325
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	120,115
8517 NCLB, Title IV - 21st Century Schools	44,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,149,440
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	87,850,022

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$60,906,993
Amount of Tax Relief for Homestead Exclusions	<u>\$1,458,256</u>
Total Approx. Tax Revenue:	\$62,365,249
Approx. Tax Levy for Tax Rate Calculation:	\$64,626,810

Chester

Total

2019-20 Data		
a. Assessed Value	\$2,036,216,608	\$2,036,216,608
b. Real Estate Mills	30.9497	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$3,119,150,575	\$3,119,150,575
d. Assessed Value	\$2,052,609,168	\$2,052,609,168
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$63,020,293	\$63,020,293
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$63,020,293	\$63,020,293
(f Total * g)		
i. Base Mills Subject to Index	30.9497	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.41980%	96.41980%
k. Tax Levy Needed	\$64,626,810	\$64,626,810
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	31.4852	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$64,626,810	\$64,626,810
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$63,168,554
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$60,906,993
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$60,906,993	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,458,256</u>	
Total Approx. Tax Revenue:	\$62,365,249	
Approx. Tax Levy for Tax Rate Calculation:	\$64,626,810	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.8781	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$65,433,280	\$65,433,280
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	\$7,558.00	
Number of Homestead/Farmstead Properties	6133	6133
Median Assessed Value of Homestead Properties		\$196,390

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$60,906,993
Amount of Tax Relief for Homestead Exclusions	<u>\$1,458,256</u>
Total Approx. Tax Revenue:	\$62,365,249
Approx. Tax Levy for Tax Rate Calculation:	\$64,626,810

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,458,019	Lowering RE Tax Rate	\$0	\$1,458,019
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$237			\$237
Amount of Tax Relief from State/Local Sources				\$1,458,256

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	2,052,609,168	31.4852	64,626,810			96.41980%	
Totals:	2,052,609,168		64,626,810	- 1,458,256	= 63,168,554	X 96.41980%	= 60,906,993

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

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,884,500	3,884,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000	900,000
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 4,784,500 4,784,500

Total Act 511, Current Taxes 4,784,500

Act 511 Tax Limit -->	3,119,150,575	X	12	37,429,807
	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	30.9497	31.4852	1.74%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,505,349
1200 Special Programs - Elementary / Secondary	12,935,493
1300 Vocational Education	2,003,218
1400 Other Instructional Programs - Elementary / Secondary	174,683
Total Instruction	\$51,618,743
2000 Support Services	
2100 Support Services - Students	2,742,151
2200 Support Services - Instructional Staff	2,899,156
2300 Support Services - Administration	4,543,771
2400 Support Services - Pupil Health	909,416
2500 Support Services - Business	1,223,318
2600 Operation and Maintenance of Plant Services	7,105,886
2700 Student Transportation Services	5,385,948
2800 Support Services - Central	2,480,662
2900 Other Support Services	37,551
Total Support Services	\$27,327,859
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,504,495
Total Operation of Non-Instructional Services	\$1,504,495
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,508,925
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,598,925
Total Estimated Expenditures and Other Financing Uses	\$88,200,022

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,188,349
200 Personnel Services - Employee Benefits	12,975,383
300 Purchased Professional and Technical Services	58,149
400 Purchased Property Services	3,500
500 Other Purchased Services	3,812,000
600 Supplies	438,468
700 Property	29,500
Total Regular Programs - Elementary / Secondary	\$36,505,349
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,685,753
200 Personnel Services - Employee Benefits	1,746,513
300 Purchased Professional and Technical Services	5,402,751
400 Purchased Property Services	2,000
500 Other Purchased Services	3,026,977
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$12,935,493
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,003,218
Total Vocational Education	\$2,003,218
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	62,753
500 Other Purchased Services	111,930
Total Other Instructional Programs - Elementary / Secondary	\$174,683
Total Instruction	\$51,618,743
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,436,742
200 Personnel Services - Employee Benefits	988,659
300 Purchased Professional and Technical Services	295,900
500 Other Purchased Services	5,100
600 Supplies	14,000
700 Property	1,000
800 Other Objects	750
Total Support Services - Students	\$2,742,151
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,289,952
200 Personnel Services - Employee Benefits	881,564
300 Purchased Professional and Technical Services	55,879
400 Purchased Property Services	3,800
500 Other Purchased Services	19,950

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<u>Description</u>	<u>Amount</u>
600 Supplies	637,211
700 Property	6,800
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,899,156
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,488,753
200 Personnel Services - Employee Benefits	1,534,704
300 Purchased Professional and Technical Services	207,475
500 Other Purchased Services	197,025
600 Supplies	41,250
700 Property	9,000
800 Other Objects	65,564
Total Support Services - Administration	\$4,543,771
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	513,158
200 Personnel Services - Employee Benefits	328,243
300 Purchased Professional and Technical Services	12,815
500 Other Purchased Services	27,800
600 Supplies	27,400
Total Support Services - Pupil Health	\$909,416
2500 Support Services - Business	
100 Personnel Services - Salaries	687,435
200 Personnel Services - Employee Benefits	375,736
300 Purchased Professional and Technical Services	55,522
500 Other Purchased Services	9,250
600 Supplies	13,000
800 Other Objects	82,375
Total Support Services - Business	\$1,223,318
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,150,348
200 Personnel Services - Employee Benefits	1,697,561
300 Purchased Professional and Technical Services	181,500
400 Purchased Property Services	1,150,407
500 Other Purchased Services	267,500
600 Supplies	1,478,070
700 Property	154,000
800 Other Objects	26,500
Total Operation and Maintenance of Plant Services	\$7,105,886
2700 Student Transportation Services	
100 Personnel Services - Salaries	136,700
200 Personnel Services - Employee Benefits	100,585
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500
500 Other Purchased Services	5,087,663
600 Supplies	30,000

<u>Description</u>	<u>Amount</u>
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,385,948
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	799,936
200 Personnel Services - Employee Benefits	550,523
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	170,499
600 Supplies	394,828
700 Property	446,376
800 Other Objects	3,500
Total Support Services - Central	\$2,480,662
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$27,327,859
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	746,176
200 Personnel Services - Employee Benefits	318,355
300 Purchased Professional and Technical Services	101,751
400 Purchased Property Services	3,000
500 Other Purchased Services	132,464
600 Supplies	76,889
700 Property	84,574
800 Other Objects	41,286
Total Student Activities	\$1,504,495
Total Operation of Non-Instructional Services	\$1,504,495
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,308,925
900 Other Uses of Funds	6,200,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,508,925
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$7,598,925
TOTAL EXPENDITURES	\$88,200,022

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	17,200,000	17,200,000
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	10,000,000	10,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	870,000	870,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,000,000	5,000,000
Private Purpose Trust Fund	262,000	262,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	41,000	41,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$33,373,000	\$33,373,000
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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		
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TOTAL CASH AND INVESTMENTS	\$33,373,000	\$33,373,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	49,371,950	41,861,247
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,250,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,724,370	14,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$64,346,320	\$57,161,247
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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

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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	\$64,346,320	\$57,161,247

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	\$64,346,320	\$57,161,247
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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	5,992,038
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,992,038
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,082,038