

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Shelley Chapman

(610)447-3421

Extn :

Contact Person

Telephone

Extension

schapman@chesteruplandsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chester-Upland SD	COUNTY : Delaware	AUN : 125231232
--	----------------------	--------------------

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	\$136393930
Ending Unassigned Fund Balance	\$-1025091
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-0.8%

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
-----------------------------	------

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 : Chester-Upland SD	County : Delaware	AUN Number : 125231232
--	-----------------------------	----------------------------------

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
--	-------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

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

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

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	25,786,291
7000 Revenue from State Sources	102,204,430
8000 Revenue from Federal Sources	7,378,118
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$135,368,839**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$135,368,839**

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	20,878,770
6113 Public Utility Realty Taxes	21,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,800,000
6700 Revenues from LEA Activities	4,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	586,021
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	74,000

REVENUE FROM LOCAL SOURCES \$25,786,291

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	82,355,828
7160 Tuition for Orphans Subsidy	56,497
7220 Vocational Education	169,536
7271 Special Education funds for School-Aged Pupils	6,269,859
7292 Pre-K Counts	1,020,000
7311 Pupil Transportation Subsidy	866,394
7312 Nonpublic and Charter School Pupil Transportation Subsidy	911,680
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	2,753,385
7360 Safe Schools	293,101
7521 Continuity of Education and Equity Grants	156,150
7810 State Share of Social Security and Medicare Taxes	1,219,000
7820 State Share of Retirement Contributions	6,048,000

REVENUE FROM STATE SOURCES \$102,204,430

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,682,704
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	236,679
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,882
8517 NCLB, Title IV - 21st Century Schools	1,055,853
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	370,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
--	--------

REVENUE FROM FEDERAL SOURCES	\$7,378,118
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	135,368,839
---	--------------------

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,881,304

Amount of Tax Relief for Homestead Exclusions

\$2,753,385

Total Approx. Tax Revenue:

\$23,634,689

Approx. Tax Levy for Tax Rate Calculation:

\$24,126,265

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
2019-20 Data			
a. Assessed Value	\$303,456,664	\$315,268,034	\$618,724,698
b. Real Estate Mills	53.6000	26.8600	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$816,761,658	\$417,954,771	\$1,234,716,429
d. Assessed Value	\$298,726,251	\$304,236,827	\$602,963,078
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy (a * b)	\$16,265,277	\$8,468,099	\$24,733,376
2020-21 Calculations			
g. Percent of Total Market Value	66.14974%	33.85026%	100.00000%
h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$16,361,064	\$8,372,312	\$24,733,376
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	53.9156	26.8600	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.70000%	97.70000%	97.70000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$15,959,462	\$8,166,803	\$24,126,265
I. 2020-21 Real Estate Tax Rate (k / d * 1000)	53.4200	26.8400	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$15,957,956	\$8,165,716	\$24,123,672
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$21,370,287
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$20,878,770

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,881,304

Amount of Tax Relief for Homestead Exclusions

\$2,753,385

Total Approx. Tax Revenue:

\$23,634,689

Approx. Tax Levy for Tax Rate Calculation:

\$24,126,265

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	56.1261	27.9612	
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)	\$16,766,339	\$8,506,827	\$25,273,166
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	\$12,221.00	\$24,387.00	
Number of Homestead/Farmstead Properties	3117	964	4081
Median Assessed Value of Homestead Properties			\$53,690

Act 1 Index (current): 4.1%

Calculation Method: Revenue Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$20,881,304

Amount of Tax Relief for Homestead Exclusions \$2,753,385

Total Approx. Tax Revenue: \$23,634,689

Approx. Tax Levy for Tax Rate Calculation: \$24,126,265

	Delaware Chester City	Delaware Chester Twp/Upland Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,753,385	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				\$2,753,385

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	298,726,251	53.4200	15,957,956			97.70000%	
Delaware	304,236,827	26.8400	8,165,716			97.70000%	
Totals:	602,963,078		24,123,672	- 2,753,385 =	21,370,287 X	97.70000% =	20,878,770

	<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%	1,400,000
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			1,400,000
Total Act 511, Current Taxes			1,400,000
Act 511 Tax Limit -->		1,234,716,429 X	12
		Market Value	Mills
			14,816,597
			(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 City	53.9156	53.4200	-0.90%	Yes	4.1%				
	Chester Twp/Upland Boro	26.8600	26.8400	-0.06%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,120,079
1200 Special Programs - Elementary / Secondary	41,132,440
1300 Vocational Education	1,364,610
1400 Other Instructional Programs - Elementary / Secondary	216,711
1500 Nonpublic School Programs	261,873
1700 Higher Education Programs for Secondary Students	32,000
1800 Pre-Kindergarten	1,047,432
Total Instruction	\$98,175,145
2000 Support Services	
2100 Support Services - Students	4,649,234
2200 Support Services - Instructional Staff	3,235,896
2300 Support Services - Administration	4,689,350
2400 Support Services - Pupil Health	1,073,755
2500 Support Services - Business	1,132,889
2600 Operation and Maintenance of Plant Services	5,461,364
2700 Student Transportation Services	5,146,504
2800 Support Services - Central	1,161,506
Total Support Services	\$26,550,498
3000 Operation of Non-Instructional Services	
3200 Student Activities	511,326
3300 Community Services	76,732
Total Operation of Non-Instructional Services	\$588,058
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,166,500
5200 Interfund Transfers - Out	8,913,729
Total Other Expenditures and Financing Uses	\$11,080,229
Total Estimated Expenditures and Other Financing Uses	\$136,393,930

2020-2021 Final General Fund Budget

LEA : 125231232 Chester-Upland SD

Printed 5/28/2020 12:04:21 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,688,946
200 Personnel Services - Employee Benefits	7,600,528
300 Purchased Professional and Technical Services	129,520
400 Purchased Property Services	5,000
500 Other Purchased Services	33,940,619
600 Supplies	748,466
800 Other Objects	7,000
Total Regular Programs - Elementary / Secondary	\$54,120,079
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,715,310
200 Personnel Services - Employee Benefits	3,380,866
300 Purchased Professional and Technical Services	5,799,021
500 Other Purchased Services	26,935,983
600 Supplies	288,260
800 Other Objects	13,000
Total Special Programs - Elementary / Secondary	\$41,132,440
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	473,820
200 Personnel Services - Employee Benefits	304,140
400 Purchased Property Services	250
500 Other Purchased Services	462,500
600 Supplies	105,200
700 Property	10,500
800 Other Objects	8,200
Total Vocational Education	\$1,364,610
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	128,816
400 Purchased Property Services	3,600
500 Other Purchased Services	48,098
600 Supplies	26,197
800 Other Objects	10,000
Total Other Instructional Programs - Elementary / Secondary	\$216,711
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	247,672
600 Supplies	14,201
Total Nonpublic School Programs	\$261,873
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	24,000
600 Supplies	8,000
Total Higher Education Programs for Secondary Students	\$32,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	611,473

2020-2021 Final General Fund Budget

LEA : 125231232 Chester-Upland SD

Printed 5/28/2020 12:04:21 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	391,459
600 Supplies	44,500
Total Pre-Kindergarten	\$1,047,432
Total Instruction	\$98,175,145
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,161,783
200 Personnel Services - Employee Benefits	1,482,186
300 Purchased Professional and Technical Services	901,382
500 Other Purchased Services	49,243
600 Supplies	54,640
Total Support Services - Students	\$4,649,234
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	871,523
200 Personnel Services - Employee Benefits	499,690
300 Purchased Professional and Technical Services	954,099
400 Purchased Property Services	3,500
500 Other Purchased Services	118,000
600 Supplies	401,584
700 Property	375,000
800 Other Objects	12,500
Total Support Services - Instructional Staff	\$3,235,896
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,015,050
200 Personnel Services - Employee Benefits	1,275,276
300 Purchased Professional and Technical Services	942,500
500 Other Purchased Services	118,388
600 Supplies	45,250
700 Property	116,191
800 Other Objects	176,695
Total Support Services - Administration	\$4,689,350
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	280,620
200 Personnel Services - Employee Benefits	217,135
300 Purchased Professional and Technical Services	562,000
600 Supplies	14,000
Total Support Services - Pupil Health	\$1,073,755
2500 Support Services - Business	
100 Personnel Services - Salaries	590,049
200 Personnel Services - Employee Benefits	425,840
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	1,000
500 Other Purchased Services	23,000
600 Supplies	28,000

2020-2021 Final General Fund Budget

LEA : 125231232 Chester-Upland SD

Printed 5/28/2020 12:04:21 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	14,000
Total Support Services - Business	\$1,132,889
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,161,999
200 Personnel Services - Employee Benefits	1,736,271
300 Purchased Professional and Technical Services	120,500
400 Purchased Property Services	515,500
500 Other Purchased Services	35,594
600 Supplies	889,000
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$5,461,364
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	60,504
200 Personnel Services - Employee Benefits	58,500
300 Purchased Professional and Technical Services	350,000
400 Purchased Property Services	9,000
500 Other Purchased Services	4,663,000
600 Supplies	5,500
Total Student Transportation Services	\$5,146,504
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	580,548
200 Personnel Services - Employee Benefits	368,673
300 Purchased Professional and Technical Services	92,884
500 Other Purchased Services	51,401
600 Supplies	65,500
800 Other Objects	2,500
Total Support Services - Central	\$1,161,506
Total Support Services	\$26,550,498
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	181,897
200 Personnel Services - Employee Benefits	81,929
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	95,000
600 Supplies	108,500
700 Property	10,000
800 Other Objects	6,000
Total Student Activities	\$511,326
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,087
200 Personnel Services - Employee Benefits	2,332
300 Purchased Professional and Technical Services	12,813
500 Other Purchased Services	16,000
600 Supplies	40,500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$76,732
Total Operation of Non-Instructional Services	\$588,058
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,166,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,166,500
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,913,729
Total Interfund Transfers - Out	\$8,913,729
Total Other Expenditures and Financing Uses	\$11,080,229
TOTAL EXPENDITURES	\$136,393,930

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,800,000	8,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,800,000	\$8,800,000

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 **\$8,800,000** **\$8,800,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	77,453,529	68,542,999
0520 Extended-Term Financing Agreements Payable	14,566,000	14,466,500
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	745,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	110,000	120,000

Total General Fund	\$92,829,529	\$83,874,499
---------------------------	---------------------	---------------------

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

12,000

12,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

115,000

120,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$127,000

\$132,000

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

<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	\$92,956,529	\$84,006,499

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,800,000	8,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$8,800,000	\$8,800,000
----------------------------------	--------------------	--------------------

TOTAL INDEBTEDNESS	\$101,756,529	\$92,806,499
---------------------------	----------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,025,091)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$1,025,091)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$1,025,091)
--	----------------------