


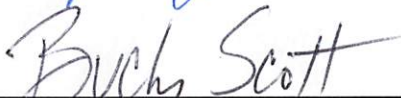
FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

	<u>17 June 2020</u>
President of the Board - Original Signature Required	Date

	<u>6/17/2020</u>
Secretary of the Board - Original Signature Required	Date

	<u>6-23-20</u>
Chief School Administrator - Original Signature Required	Date

Kathlene Haines	(610)582-6140	Extn :1163
Contact Person	Telephone	Extension

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Email Address

**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 : Daniel Boone Area SD	County : Berks	AUN Number : 114061503
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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 22 JUNE 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>
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.	ENDING FUND BALANCE BELOW 8% WITHIN RANGE OF POLICY
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 CONTAINS AMOUNT FOR FLUCTUATIONS IN PSERS

<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	193,169
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,193,056
0850 Unassigned Fund Balance	4,769,857
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,962,913</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,742,651
7000 Revenue from State Sources	20,024,099
8000 Revenue from Federal Sources	765,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$57,531,750</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$65,494,663</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,801,600
6112 Interim Real Estate Taxes	70,001
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6120 Current Per Capita Taxes, Section 679	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	3,835,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	685,050
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	120,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	560,000
6910 Rentals	210,000
6920 Contributions and Donations from Private Sources	110,000
6940 Tuition from Patrons	47,000
6990 Refunds and Other Miscellaneous Revenue	44,000
REVENUE FROM LOCAL SOURCES	\$36,742,651
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,863,190
7112 Basic Education Funding-Social Security	1,014,570
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,762,422
7299 Program Revenues Not Listed Previously in the 7200 Series	2,500
7311 Pupil Transportation Subsidy	1,237,136
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	572,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,210,619
7501 PA Accountability Grants	489,146
7521 Continuity of Education and Equity Grants	120,000
7820 State Share of Retirement Contributions	4,467,016
REVENUE FROM STATE SOURCES	\$20,024,099
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	20,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	290,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000

REVENUE FROM FEDERAL SOURCES \$765,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 57,531,750

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$30,801,600
Amount of Tax Relief for Homestead Exclusions	<u>\$1,258,166</u>
Total Approx. Tax Revenue:	\$32,059,766
Approx. Tax Levy for Tax Rate Calculation:	\$35,293,083

Berks

Total

2019-20 Data		
a. Assessed Value	\$1,102,527,900	\$1,102,527,900
b. Real Estate Mills	31.5840	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,429,319,871	\$1,429,319,871
d. Assessed Value	\$1,117,435,500	\$1,117,435,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$34,822,241	\$34,822,241
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$34,822,241	\$34,822,241
(f Total * g)		
i. Base Mills Subject to Index	31.5840	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$35,293,083	\$35,293,083
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	31.5840	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$35,293,083	\$35,293,083
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,034,917
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,801,600
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$30,801,600

Amount of Tax Relief for Homestead Exclusions

\$1,258,166

Total Approx. Tax Revenue:

\$32,059,766

Approx. Tax Levy for Tax Rate Calculation:

\$35,293,083

Berks

Total

Index Maximums

p. Maximum Mills Based On Index

32.6578

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$36,492,985

\$36,492,985

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$8,126.00

V. Number of Homestead/Farmstead Properties

4862

4862

Median Assessed Value of Homestead Properties

\$128,800

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,801,600
Amount of Tax Relief for Homestead Exclusions	<u>\$1,258,166</u>
Total Approx. Tax Revenue:	\$32,059,766
Approx. Tax Levy for Tax Rate Calculation:	\$35,293,083

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,210,619	Lowering RE Tax Rate	\$0	\$1,210,619
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$47,547			\$47,547
Amount of Tax Relief from State/Local Sources				\$1,258,166

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>
Berks	1,117,435,500	31.5840	35,293,083			90.50000%	
Totals:	1,117,435,500		35,293,083	- 1,258,166	= 34,034,917	X 90.50000%	= 30,801,600

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		60,000
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	\$5.00	\$0.00	60,000
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 60,000 60,000

	<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%	3,335,000	3,335,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 3,835,000 3,835,000

Total Act 511, Current Taxes 3,895,000

Act 511 Tax Limit -->	1,429,319,871	X	12	17,151,838
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Berks	31.5840	31.5840	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,457,303
1200 Special Programs - Elementary / Secondary	9,401,252
1300 Vocational Education	1,230,149
1400 Other Instructional Programs - Elementary / Secondary	48,237
Total Instruction	\$37,136,941
2000 Support Services	
2100 Support Services - Students	1,400,017
2200 Support Services - Instructional Staff	3,434,774
2300 Support Services - Administration	3,008,259
2400 Support Services - Pupil Health	591,760
2500 Support Services - Business	632,059
2600 Operation and Maintenance of Plant Services	3,974,237
2700 Student Transportation Services	3,751,798
2800 Support Services - Central	53,294
2900 Other Support Services	40,000
Total Support Services	\$16,886,198
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,227,715
Total Operation of Non-Instructional Services	\$1,227,715
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,521,376
5200 Interfund Transfers - Out	800,000
Total Other Expenditures and Financing Uses	\$4,321,376
Total Estimated Expenditures and Other Financing Uses	\$59,572,230

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,932,290
200 Personnel Services - Employee Benefits	9,364,956
300 Purchased Professional and Technical Services	263,700
400 Purchased Property Services	173,904
500 Other Purchased Services	1,088,391
600 Supplies	619,386
800 Other Objects	14,676
Total Regular Programs - Elementary / Secondary	\$26,457,303
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,084,708
200 Personnel Services - Employee Benefits	2,573,350
300 Purchased Professional and Technical Services	413,500
400 Purchased Property Services	41,800
500 Other Purchased Services	2,244,144
600 Supplies	43,750
Total Special Programs - Elementary / Secondary	\$9,401,252
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	119,476
200 Personnel Services - Employee Benefits	97,291
500 Other Purchased Services	1,009,117
600 Supplies	4,265
Total Vocational Education	\$1,230,149
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,751
200 Personnel Services - Employee Benefits	486
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	\$48,237
Total Instruction	\$37,136,941
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	862,627
200 Personnel Services - Employee Benefits	491,035
300 Purchased Professional and Technical Services	10,800
500 Other Purchased Services	9,482
600 Supplies	25,573
800 Other Objects	500
Total Support Services - Students	\$1,400,017
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,175,899
200 Personnel Services - Employee Benefits	731,309
300 Purchased Professional and Technical Services	544,856

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	269,000
500 Other Purchased Services	103,600
600 Supplies	123,186
700 Property	484,424
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$3,434,774
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,517,212
200 Personnel Services - Employee Benefits	844,870
300 Purchased Professional and Technical Services	353,000
500 Other Purchased Services	112,714
600 Supplies	33,091
800 Other Objects	147,372
Total Support Services - Administration	\$3,008,259
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	379,565
200 Personnel Services - Employee Benefits	196,875
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	355
500 Other Purchased Services	250
600 Supplies	13,715
Total Support Services - Pupil Health	\$591,760
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	335,094
200 Personnel Services - Employee Benefits	207,815
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	750
600 Supplies	55,900
800 Other Objects	31,500
Total Support Services - Business	\$632,059
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	87,637
200 Personnel Services - Employee Benefits	52,818
300 Purchased Professional and Technical Services	110,400
400 Purchased Property Services	2,845,000
500 Other Purchased Services	136,500
600 Supplies	725,932
700 Property	12,000
800 Other Objects	3,950
Total Operation and Maintenance of Plant Services	\$3,974,237
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	38,437
200 Personnel Services - Employee Benefits	13,148
500 Other Purchased Services	3,696,013
600 Supplies	4,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Student Transportation Services	\$3,751,798
2800 Support Services - Central	
100 Personnel Services - Salaries	36,164
200 Personnel Services - Employee Benefits	80
300 Purchased Professional and Technical Services	5,750
400 Purchased Property Services	10,000
500 Other Purchased Services	300
600 Supplies	1,000
Total Support Services - Central	\$53,294
2900 Other Support Services	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$16,886,198
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	573,021
200 Personnel Services - Employee Benefits	280,804
300 Purchased Professional and Technical Services	90,100
400 Purchased Property Services	70,100
500 Other Purchased Services	29,950
600 Supplies	102,815
700 Property	55,000
800 Other Objects	25,925
Total Student Activities	\$1,227,715
Total Operation of Non-Instructional Services	\$1,227,715
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,545,282
900 Other Uses of Funds	976,094
Total Debt Service / Other Expenditures and Financing Uses	\$3,521,376
5200 Interfund Transfers - Out	
900 Other Uses of Funds	800,000
Total Interfund Transfers - Out	\$800,000
Total Other Expenditures and Financing Uses	\$4,321,376
TOTAL EXPENDITURES	\$59,572,230

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	3,500,000	2,500,000
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	2,500,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund	50,000	50,000
Permanent Fund		
Total Cash and Short-Term Investments	\$6,500,000	\$4,975,000

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 **\$6,500,000** **\$4,975,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	72,633,165	69,260,064
0520 Extended-Term Financing Agreements Payable	1,515,064	1,028,969
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	\$74,148,229	\$70,289,033
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$74,148,229	\$70,289,033

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	\$74,148,229	\$70,289,033
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Account Description	Amounts
0810 Nonspendable Fund Balance	193,169
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,027,025
0850 Unassigned Fund Balance	4,895,408
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,922,433

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,115,602
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