

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 15, 2020

John Tomasi

President of the Board - Original Signature Required

June 15, 2020

Date

BN

Secretary of the Board - Original Signature Required

June 15, 2020

Date

Ad. H. P. [Signature]

Chief School Administrator - Original Signature Required

June 15, 2020

Date

Craig Neiman

Contact Person

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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 : Brandywine Heights Area SD	COUNTY : Berks	AUN : 114060853
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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

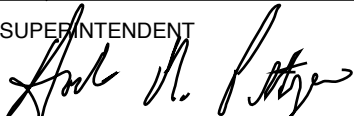
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$32977753
Ending Unassigned Fund Balance	\$2488640
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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 : Brandywine Heights Area SD	County : Berks	AUN Number : 114060853
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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 June 15, 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.	Reserve established for unforeseen expenses.
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.	Reserve established for unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve established for future PSERS rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserve established for specific one time related expenses.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,200,000
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	2,588,640
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,188,640</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,380,442
7000 Revenue from State Sources	10,180,311
8000 Revenue from Federal Sources	315,000
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	<u>\$32,877,753</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$41,066,393</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	18,901,023
6112 Interim Real Estate Taxes	31,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	169
6120 Current Per Capita Taxes, Section 679	34,800
6140 Current Act 511 Taxes - Flat Rate Assessments	53,300
6150 Current Act 511 Taxes - Proportional Assessments	2,015,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	655,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	64,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$22,380,442

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,236,085
7160 Tuition for Orphans Subsidy	7,500
7271 Special Education funds for School-Aged Pupils	1,107,553
7311 Pupil Transportation Subsidy	737,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	46,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	237,715
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	788,060
7505 Ready to Learn Block Grant	205,220
7810 State Share of Social Security and Medicare Taxes	501,173
7820 State Share of Retirement Contributions	2,289,005

REVENUE FROM STATE SOURCES \$10,180,311

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	15,000

REVENUE FROM FEDERAL SOURCES \$315,000

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

OTHER FINANCING SOURCES \$2,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,877,753

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,901,023
Amount of Tax Relief for Homestead Exclusions	<u>\$788,060</u>
Total Approx. Tax Revenue:	\$19,689,083
Approx. Tax Levy for Tax Rate Calculation:	\$20,476,626

Berks

Total

2019-20 Data		
a. Assessed Value	\$599,353,761	\$599,353,761
b. Real Estate Mills	33.7422	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$869,686,524	\$869,686,524
d. Assessed Value	\$600,847,010	\$600,847,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$20,223,514	\$20,223,514
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$20,223,514	\$20,223,514
(f Total * g)		
i. Base Mills Subject to Index	33.7422	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$20,476,626	\$20,476,626
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	34.0796	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,476,626	\$20,476,626
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,688,566
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,901,023
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,901,023	
Amount of Tax Relief for Homestead Exclusions	<u>\$788,060</u>	
Total Approx. Tax Revenue:	\$19,689,083	
Approx. Tax Levy for Tax Rate Calculation:	\$20,476,626	

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	34.7544	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,882,077	\$20,882,077
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,831.00	
Number of Homestead/Farmstead Properties	3394	3394
Median Assessed Value of Homestead Properties		\$110,400

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,901,023
Amount of Tax Relief for Homestead Exclusions	<u>\$788,060</u>
Total Approx. Tax Revenue:	\$19,689,083
Approx. Tax Levy for Tax Rate Calculation:	\$20,476,626

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,060	Lowering RE Tax Rate	\$0	\$788,060
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$788,060

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	600,847,010	34.0796	20,476,626			96.00000%	
Totals:	600,847,010		20,476,626	788,060	19,688,566	96.00000%	18,901,023

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,800
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	34,800
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,500
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 53,300 53,300

	<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%	1,820,000	1,820,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	195,000	195,000
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 2,015,000 2,015,000

Total Act 511, Current Taxes 2,068,300

Act 511 Tax Limit -->	869,686,524 X	12	10,436,238
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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	33.7422	34.0796	1.00%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,820,154
1200 Special Programs - Elementary / Secondary	4,858,349
1300 Vocational Education	552,505
1400 Other Instructional Programs - Elementary / Secondary	6,344
1500 Nonpublic School Programs	6,400
Total Instruction	\$19,243,752
2000 Support Services	
2100 Support Services - Students	1,211,640
2200 Support Services - Instructional Staff	1,283,576
2300 Support Services - Administration	1,587,047
2400 Support Services - Pupil Health	416,604
2500 Support Services - Business	601,885
2600 Operation and Maintenance of Plant Services	2,762,755
2700 Student Transportation Services	1,599,033
2800 Support Services - Central	741,183
2900 Other Support Services	25,000
Total Support Services	\$10,228,723
3000 Operation of Non-Instructional Services	
3200 Student Activities	671,132
3300 Community Services	500
Total Operation of Non-Instructional Services	\$671,632
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,621,646
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$2,821,646
Total Estimated Expenditures and Other Financing Uses	\$32,977,753

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	7,764,030
200 Personnel Services - Employee Benefits	4,748,405
300 Purchased Professional and Technical Services	197,600
400 Purchased Property Services	236,776
500 Other Purchased Services	483,110
600 Supplies	387,620
800 Other Objects	2,613
Total Regular Programs - Elementary / Secondary	\$13,820,154
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,912,171
200 Personnel Services - Employee Benefits	1,245,510
300 Purchased Professional and Technical Services	909,128
500 Other Purchased Services	733,390
600 Supplies	58,150
Total Special Programs - Elementary / Secondary	\$4,858,349
1300 <u>Vocational Education</u>	
500 Other Purchased Services	552,505
Total Vocational Education	\$552,505
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	844
300 Purchased Professional and Technical Services	3,500
Total Other Instructional Programs - Elementary / Secondary	\$6,344
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,400
Total Nonpublic School Programs	\$6,400
Total Instruction	\$19,243,752
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	707,723
200 Personnel Services - Employee Benefits	423,023
300 Purchased Professional and Technical Services	12,079
400 Purchased Property Services	1,000
500 Other Purchased Services	1,507
600 Supplies	65,890
800 Other Objects	418
Total Support Services - Students	\$1,211,640
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	701,860
200 Personnel Services - Employee Benefits	387,228
300 Purchased Professional and Technical Services	67,950

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	8,000
500 Other Purchased Services	8,300
600 Supplies	108,377
800 Other Objects	1,861
Total Support Services - Instructional Staff	\$1,283,576
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	838,172
200 Personnel Services - Employee Benefits	477,200
300 Purchased Professional and Technical Services	120,500
400 Purchased Property Services	19,950
500 Other Purchased Services	79,635
600 Supplies	32,490
800 Other Objects	19,100
Total Support Services - Administration	\$1,587,047
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	237,658
200 Personnel Services - Employee Benefits	174,980
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	300
600 Supplies	3,036
800 Other Objects	330
Total Support Services - Pupil Health	\$416,604
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	343,559
200 Personnel Services - Employee Benefits	200,226
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,000
500 Other Purchased Services	2,250
600 Supplies	36,850
800 Other Objects	11,000
Total Support Services - Business	\$601,885
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	475,274
200 Personnel Services - Employee Benefits	319,167
300 Purchased Professional and Technical Services	436,000
400 Purchased Property Services	684,504
500 Other Purchased Services	94,310
600 Supplies	677,000
700 Property	76,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,762,755
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	22,081
200 Personnel Services - Employee Benefits	13,852
500 Other Purchased Services	1,557,600

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<u>Description</u>	<u>Amount</u>
600 Supplies	5,500
Total Student Transportation Services	\$1,599,033
2800 Support Services - Central	
100 Personnel Services - Salaries	68,307
200 Personnel Services - Employee Benefits	55,196
300 Purchased Professional and Technical Services	328,000
400 Purchased Property Services	60,000
500 Other Purchased Services	66,150
600 Supplies	163,030
800 Other Objects	500
Total Support Services - Central	\$741,183
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,228,723
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	321,224
200 Personnel Services - Employee Benefits	147,828
300 Purchased Professional and Technical Services	63,900
400 Purchased Property Services	7,830
500 Other Purchased Services	57,450
600 Supplies	59,850
800 Other Objects	13,050
Total Student Activities	\$671,132
3300 Community Services	
600 Supplies	500
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$671,632
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	242,704
900 Other Uses of Funds	2,378,942
Total Debt Service / Other Expenditures and Financing Uses	\$2,621,646
5900 Budgetary Reserve	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,821,646
TOTAL EXPENDITURES	\$32,977,753

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,188,640	8,088,640
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	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	135,000	135,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$8,573,640	\$8,473,640
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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	1,500,000	2,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	9,400,000	4,400,000
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		

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$10,900,000	\$6,900,000
TOTAL CASH AND INVESTMENTS	\$19,473,640	\$15,373,640

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness		

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	200,000	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		
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	\$200,000	\$200,000
TOTAL INDEBTEDNESS	\$200,000	\$200,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,200,000
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	2,488,640
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,088,640
 5900 Budgetary Reserve	 200,000
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	 \$8,288,640