

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/14/2020



President of the Board - Original Signature Required

1/14/2020
Date



Secretary of the Board - Original Signature Required

1/14/2020
Date



Chief School Administrator - Original Signature Required

1/15/20
Date

Barbara Markowitz

Contact Person

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Telephone

Extension

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Email Address

<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.	This amount represents approximately 3.1% of the 20/21 budget, well below the 8% limitation. This amount will cover less than one month's expenses for the school district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents funds for future healthcare and prescription costs and the deferral of future real estate tax increases.

<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	409,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,795,000
0850 Unassigned Fund Balance	15,509,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,304,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	275,707,737
7000 Revenue from State Sources	67,168,121
8000 Revenue from Federal Sources	2,860,376
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$345,736,234</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$372,040,234</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	228,312,716
6112 Interim Real Estate Taxes	2,392,690
6113 Public Utility Realty Taxes	252,500
6150 Current Act 511 Taxes - Proportional Assessments	32,318,294
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,736,300
6500 Earnings on Investments	1,680,000
6700 Revenues from LEA Activities	349,460
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,424,300
6910 Rentals	45,450
6920 Contributions and Donations from Private Sources	499,950
6940 Tuition from Patrons	664,833
6980 Revenue from Community Services Activities	3,972,956
6990 Refunds and Other Miscellaneous Revenue	58,288

REVENUE FROM LOCAL SOURCES \$275,707,737

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	19,090,893
7160 Tuition for Orphans Subsidy	147,258
7271 Special Education funds for School-Aged Pupils	7,408,460
7311 Pupil Transportation Subsidy	2,596,736
7312 Nonpublic and Charter School Pupil Transportation Subsidy	665,131
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	209,971
7330 Health Services (Medical, Dental, Nurse, Act 25)	369,660
7360 Safe Schools	25,250
7505 Ready to Learn Block Grant	1,024,042
7810 State Share of Social Security and Medicare Taxes	6,367,145
7820 State Share of Retirement Contributions	29,263,575

REVENUE FROM STATE SOURCES \$67,168,121

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,158,049
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	327,419
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	60,828
8517 NCLB, Title IV - 21st Century Schools	49,169
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,220,810

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,101
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REVENUE FROM FEDERAL SOURCES	\$2,860,376
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	345,736,234
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Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$228,312,716	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$228,312,716	
Approx. Tax Levy for Tax Rate Calculation:	\$233,412,785	
	Bucks	Total

2019-20 Data		
a. Assessed Value	\$1,862,222,140	\$1,862,222,140
b. Real Estate Mills	124.1000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$16,189,253,057	\$16,189,253,057
d. Assessed Value	\$1,880,844,361	\$1,880,844,361
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$231,101,768	\$231,101,768
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$231,101,768	\$231,101,768
(f Total * g)		
i. Base Mills Subject to Index	124.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.81500%	97.81500%
k. Tax Levy Needed	\$233,412,785	\$233,412,785
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	124.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$233,412,785	\$233,412,785
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$233,412,785
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$228,312,716
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$228,312,716	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$228,312,716	
Approx. Tax Levy for Tax Rate Calculation:	\$233,412,785	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	127.3266	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$239,481,518	\$239,481,518
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$228,312,716
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$228,312,716
Approx. Tax Levy for Tax Rate Calculation:	\$233,412,785

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

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>	
Bucks	1,880,844,361	124.1000	233,412,785			97.81500%		
Totals:	1,880,844,361		233,412,785	0	=	233,412,785 X	97.81500% =	228,312,716

	<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%	27,337,326	26,541,094
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,777,200	5,777,200
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 33,114,526 32,318,294

Total Act 511, Current Taxes 32,318,294

Act 511 Tax Limit -->	16,189,253,057 X	12	194,271,037
	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> Bucks	124.1000	124.1000	0.00%	Yes	2.6%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	156,335,932
1200 Special Programs - Elementary / Secondary	45,341,408
1300 Vocational Education	5,100,000
1400 Other Instructional Programs - Elementary / Secondary	4,096,407
1500 Nonpublic School Programs	35,379
Total Instruction	\$210,909,126
2000 Support Services	
2100 Support Services - Students	14,423,349
2200 Support Services - Instructional Staff	13,483,497
2300 Support Services - Administration	16,487,561
2400 Support Services - Pupil Health	4,375,121
2500 Support Services - Business	1,875,268
2600 Operation and Maintenance of Plant Services	26,427,899
2700 Student Transportation Services	20,762,164
2800 Support Services - Central	4,745,847
2900 Other Support Services	234,600
Total Support Services	\$102,815,306
3000 Operation of Non-Instructional Services	
3200 Student Activities	6,091,281
3300 Community Services	3,942,788
Total Operation of Non-Instructional Services	\$10,034,069
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,822,750
5200 Interfund Transfers - Out	18,000,000
Total Other Expenditures and Financing Uses	\$24,822,750
Total Estimated Expenditures and Other Financing Uses	\$348,581,251

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	93,824,348
200 Personnel Services - Employee Benefits	57,146,931
300 Purchased Professional and Technical Services	56,442
400 Purchased Property Services	830,103
500 Other Purchased Services	1,203,745
600 Supplies	3,029,841
700 Property	231,193
800 Other Objects	13,329
Total Regular Programs - Elementary / Secondary	\$156,335,932
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,716,349
200 Personnel Services - Employee Benefits	15,071,602
300 Purchased Professional and Technical Services	3,786,292
400 Purchased Property Services	5,610
500 Other Purchased Services	1,332,103
600 Supplies	418,283
700 Property	8,670
800 Other Objects	2,499
Total Special Programs - Elementary / Secondary	\$45,341,408
1300 Vocational Education	
500 Other Purchased Services	5,100,000
Total Vocational Education	\$5,100,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	914,695
200 Personnel Services - Employee Benefits	555,792
300 Purchased Professional and Technical Services	66,300
500 Other Purchased Services	2,553,087
600 Supplies	6,533
Total Other Instructional Programs - Elementary / Secondary	\$4,096,407
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	29,876
600 Supplies	5,503
Total Nonpublic School Programs	\$35,379
Total Instruction	\$210,909,126
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	8,828,542
200 Personnel Services - Employee Benefits	5,396,633
300 Purchased Professional and Technical Services	104,244
400 Purchased Property Services	255
500 Other Purchased Services	6,885
600 Supplies	86,220

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	570
Total Support Services - Students	\$14,423,349
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	7,444,160
200 Personnel Services - Employee Benefits	4,845,336
300 Purchased Professional and Technical Services	338,536
400 Purchased Property Services	97,345
500 Other Purchased Services	184,451
600 Supplies	550,235
700 Property	20,400
800 Other Objects	3,034
Total Support Services - Instructional Staff	\$13,483,497
2300 Support Services - Administration	
100 Personnel Services - Salaries	8,977,452
200 Personnel Services - Employee Benefits	5,533,777
300 Purchased Professional and Technical Services	1,317,594
400 Purchased Property Services	19,380
500 Other Purchased Services	282,692
600 Supplies	293,169
800 Other Objects	63,497
Total Support Services - Administration	\$16,487,561
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,637,457
200 Personnel Services - Employee Benefits	1,615,251
300 Purchased Professional and Technical Services	63,668
500 Other Purchased Services	816
600 Supplies	56,603
800 Other Objects	1,326
Total Support Services - Pupil Health	\$4,375,121
2500 Support Services - Business	
100 Personnel Services - Salaries	1,103,521
200 Personnel Services - Employee Benefits	685,557
300 Purchased Professional and Technical Services	37,740
400 Purchased Property Services	11,220
500 Other Purchased Services	15,810
600 Supplies	17,850
800 Other Objects	3,570
Total Support Services - Business	\$1,875,268
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	10,330,729
200 Personnel Services - Employee Benefits	6,625,713
300 Purchased Professional and Technical Services	798,900
400 Purchased Property Services	2,745,804
500 Other Purchased Services	729,244
600 Supplies	4,986,624

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	204,000
800 Other Objects	6,885
Total Operation and Maintenance of Plant Services	\$26,427,899
2700 Student Transportation Services	
100 Personnel Services - Salaries	6,126,836
200 Personnel Services - Employee Benefits	3,756,278
300 Purchased Professional and Technical Services	14,586
400 Purchased Property Services	94,452
500 Other Purchased Services	9,870,219
600 Supplies	888,777
700 Property	10,200
800 Other Objects	816
Total Student Transportation Services	\$20,762,164
2800 Support Services - Central	
100 Personnel Services - Salaries	1,448,955
200 Personnel Services - Employee Benefits	981,680
300 Purchased Professional and Technical Services	491,967
400 Purchased Property Services	1,218,758
500 Other Purchased Services	523,844
600 Supplies	78,770
800 Other Objects	1,873
Total Support Services - Central	\$4,745,847
2900 Other Support Services	
500 Other Purchased Services	234,600
Total Other Support Services	\$234,600
Total Support Services	\$102,815,306
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,921,117
200 Personnel Services - Employee Benefits	1,793,346
300 Purchased Professional and Technical Services	672,266
500 Other Purchased Services	61,200
600 Supplies	587,639
700 Property	28,428
800 Other Objects	27,285
Total Student Activities	\$6,091,281
3300 Community Services	
100 Personnel Services - Salaries	2,169,713
200 Personnel Services - Employee Benefits	1,344,560
300 Purchased Professional and Technical Services	78,841
400 Purchased Property Services	4,896
500 Other Purchased Services	25,806
600 Supplies	318,972

<u>Description</u>	<u>Amount</u>
Total Community Services	\$3,942,788
Total Operation of Non-Instructional Services	\$10,034,069
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	857,750
900 Other Uses of Funds	5,965,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,822,750
5200 Interfund Transfers - Out	
900 Other Uses of Funds	18,000,000
Total Interfund Transfers - Out	\$18,000,000
Total Other Expenditures and Financing Uses	\$24,822,750
TOTAL EXPENDITURES	\$348,581,251

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	35,905,000	35,905,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	53,926,000	53,926,000
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	\$89,831,000	\$89,831,000
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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

TOTAL CASH AND INVESTMENTS **\$89,831,000** **\$89,831,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	18,320,000	12,355,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,178,940	2,178,940
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,498,940	\$14,533,940

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

<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	\$20,498,940	\$14,533,940

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	\$20,498,940	\$14,533,940
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Account Description	Amounts
0810 Nonspendable Fund Balance	409,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,795,000
0850 Unassigned Fund Balance	12,663,983
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,458,983

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,867,983
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