

PRELIMINARY 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

Bill Stone

(215)944-1044

Extn :

Contact Person

Telephone

Extension

bill.stone@crsd.org

Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$793,488.00 Approved Referendum Exception Amt: \$0.00	District intends to apply for referendum exceptions when able
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.	For unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To provide funding for specific initiatives

<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	30,457
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,915,314
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,319,374
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,234,688</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	191,518,870
7000 Revenue from State Sources	53,770,086
8000 Revenue from Federal Sources	1,440,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$246,728,956</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$268,963,644</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	158,250,910
6112 Interim Real Estate Taxes	1,200,000
6113 Public Utility Realty Taxes	186,000
6114 Payments in Lieu of Current Taxes - State / Local	1,960
6140 Current Act 511 Taxes - Flat Rate Assessments	140,000
6150 Current Act 511 Taxes - Proportional Assessments	24,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,550,000
6500 Earnings on Investments	1,750,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,800,000
6910 Rentals	450,000
6940 Tuition from Patrons	100,000
6980 Revenue from Community Services Activities	160,000
6990 Refunds and Other Miscellaneous Revenue	100,000

REVENUE FROM LOCAL SOURCES	\$191,518,870
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REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	14,700,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,475,000
7311 Pupil Transportation Subsidy	1,700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	900,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	230,000
7340 State Property Tax Reduction Allocation	5,601,931
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	416,672
7810 State Share of Social Security and Medicare Taxes	4,229,335
7820 State Share of Retirement Contributions	19,387,148

REVENUE FROM STATE SOURCES	\$53,770,086
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REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	290,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	200,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	900,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,440,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	246,728,956
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Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$158,250,910
Amount of Tax Relief for Homestead Exclusions		<u>\$5,601,931</u>
Total Approx. Tax Revenue:		\$163,852,841
Approx. Tax Levy for Tax Rate Calculation:		\$168,411,509

	Bucks	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$1,293,324,240	\$1,293,324,240
b. Real Estate Mills	126.3010	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$11,268,874,398	\$11,268,874,398
d. Assessed Value	\$1,293,324,240	\$1,293,324,240
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$163,348,145	\$163,348,145
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$163,348,145	\$163,348,145
(f Total * g)		
i. Base Mills Subject to Index	126.3010	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.20000%	97.20000%
k. Tax Levy Needed	\$168,411,509	\$168,411,509
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	130.2160	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$168,411,509	\$168,411,509
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$162,809,578
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$158,250,910
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$158,250,910	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,601,931</u>	
Total Approx. Tax Revenue:	\$163,852,841	
Approx. Tax Levy for Tax Rate Calculation:	\$168,411,509	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	129.5848	
q. Mills In Excess of Index (if l > p), (l - p))	0.6312	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$167,595,163	\$167,595,163
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$816,346	\$816,346
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$793,488	\$793,488

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:	\$158,250,910
Amount of Tax Relief for Homestead Exclusions	<u>\$5,601,931</u>
Total Approx. Tax Revenue:	\$163,852,841
Approx. Tax Levy for Tax Rate Calculation:	\$168,411,509
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,601,931	Lowering RE Tax Rate	\$0	\$5,601,931
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,601,931

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	1,293,324,240	130.2160	168,411,509			97.20000%	
Totals:	1,293,324,240		168,411,509	5,601,931 =	162,809,578 X	97.20000% =	158,250,910

	<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	\$5.00	\$0.00	140,000
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 140,000 140,000

	<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%	17,350,000	17,350,000
6152 Current Act 511 Occupation Taxes	400.0000	0.000	4,200,000	4,200,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,200,000	3,200,000
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 24,750,000 24,750,000

Total Act 511, Current Taxes 24,890,000

Act 511 Tax Limit -->	11,268,874,398 X	12	135,226,493
	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	126.3010	130.2160	3.10%	No	2.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%			
6152	Current Act 511 Occupation Taxes	400.0000	400.0000	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	107,680,908
1200 Special Programs - Elementary / Secondary	53,930,547
1300 Vocational Education	2,090,275
1400 Other Instructional Programs - Elementary / Secondary	1,991,714
1500 Nonpublic School Programs	22,252
Total Instruction	\$165,715,696
2000 Support Services	
2100 Support Services - Students	8,840,601
2200 Support Services - Instructional Staff	7,315,635
2300 Support Services - Administration	11,302,503
2400 Support Services - Pupil Health	3,014,467
2500 Support Services - Business	1,637,340
2600 Operation and Maintenance of Plant Services	15,537,745
2700 Student Transportation Services	13,487,691
2800 Support Services - Central	6,249,055
2900 Other Support Services	101,763
Total Support Services	\$67,486,800
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,469,389
3300 Community Services	232,128
Total Operation of Non-Instructional Services	\$3,701,517
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,413,057
Total Other Expenditures and Financing Uses	\$19,413,057
Total Estimated Expenditures and Other Financing Uses	\$256,317,070

2020-2021 Preliminary 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	64,404,027
200 Personnel Services - Employee Benefits	39,034,056
300 Purchased Professional and Technical Services	897,744
400 Purchased Property Services	456,162
500 Other Purchased Services	480,513
600 Supplies	2,083,308
700 Property	315,265
800 Other Objects	9,833
Total Regular Programs - Elementary / Secondary	\$107,680,908
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,608,217
200 Personnel Services - Employee Benefits	19,953,675
300 Purchased Professional and Technical Services	2,761,851
400 Purchased Property Services	13,050
500 Other Purchased Services	2,297,516
600 Supplies	224,985
700 Property	49,718
800 Other Objects	21,535
Total Special Programs - Elementary / Secondary	\$53,930,547
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,090,275
Total Vocational Education	\$2,090,275
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,176,987
200 Personnel Services - Employee Benefits	686,183
300 Purchased Professional and Technical Services	109,200
400 Purchased Property Services	1,352
500 Other Purchased Services	4,680
600 Supplies	12,272
700 Property	1,040
Total Other Instructional Programs - Elementary / Secondary	\$1,991,714
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	11,016
600 Supplies	11,236
Total Nonpublic School Programs	\$22,252
Total Instruction	\$165,715,696
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,408,354
200 Personnel Services - Employee Benefits	3,131,968
300 Purchased Professional and Technical Services	220,357
400 Purchased Property Services	936

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,040
600 Supplies	67,889
700 Property	6,240
800 Other Objects	3,817
Total Support Services - Students	\$8,840,601
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,886,226
200 Personnel Services - Employee Benefits	2,450,718
300 Purchased Professional and Technical Services	373,407
400 Purchased Property Services	17,215
500 Other Purchased Services	72,946
600 Supplies	428,240
700 Property	15,454
800 Other Objects	71,429
Total Support Services - Instructional Staff	\$7,315,635
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,955,212
200 Personnel Services - Employee Benefits	3,669,440
300 Purchased Professional and Technical Services	577,606
400 Purchased Property Services	41,274
500 Other Purchased Services	212,695
600 Supplies	240,914
700 Property	17,405
800 Other Objects	587,957
Total Support Services - Administration	\$11,302,503
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,665,605
200 Personnel Services - Employee Benefits	1,200,707
300 Purchased Professional and Technical Services	47,868
400 Purchased Property Services	3,640
500 Other Purchased Services	43,918
600 Supplies	47,981
700 Property	1,352
800 Other Objects	3,396
Total Support Services - Pupil Health	\$3,014,467
2500 Support Services - Business	
100 Personnel Services - Salaries	923,908
200 Personnel Services - Employee Benefits	630,336
300 Purchased Professional and Technical Services	24,128
400 Purchased Property Services	18,200
500 Other Purchased Services	25,480
600 Supplies	11,128
700 Property	1,040
800 Other Objects	3,120
Total Support Services - Business	\$1,637,340

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,754,609
200 Personnel Services - Employee Benefits	2,634,005
300 Purchased Professional and Technical Services	806,721
400 Purchased Property Services	4,829,897
500 Other Purchased Services	400,213
600 Supplies	2,802,276
700 Property	254,182
800 Other Objects	55,842
Total Operation and Maintenance of Plant Services	\$15,537,745
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	808,462
200 Personnel Services - Employee Benefits	702,521
300 Purchased Professional and Technical Services	12,376
400 Purchased Property Services	427,113
500 Other Purchased Services	10,911,253
600 Supplies	549,422
700 Property	76,024
800 Other Objects	520
Total Student Transportation Services	\$13,487,691
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,666,942
200 Personnel Services - Employee Benefits	1,045,123
300 Purchased Professional and Technical Services	602,983
400 Purchased Property Services	133,797
500 Other Purchased Services	238,784
600 Supplies	886,028
700 Property	1,664,426
800 Other Objects	10,972
Total Support Services - Central	\$6,249,055
2900 <u>Other Support Services</u>	
500 Other Purchased Services	92,216
800 Other Objects	9,547
Total Other Support Services	\$101,763
Total Support Services	\$67,486,800
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,848,153
200 Personnel Services - Employee Benefits	840,649
300 Purchased Professional and Technical Services	115,700
400 Purchased Property Services	62,656
500 Other Purchased Services	211,188
600 Supplies	254,630
700 Property	53,336
800 Other Objects	83,077

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$3,469,389
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	93,184
200 Personnel Services - Employee Benefits	39,780
400 Purchased Property Services	14,560
500 Other Purchased Services	58,240
600 Supplies	15,444
700 Property	3,536
800 Other Objects	7,384
Total Community Services	\$232,128
Total Operation of Non-Instructional Services	\$3,701,517
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,208,657
900 Other Uses of Funds	12,204,400
Total Debt Service / Other Expenditures and Financing Uses	\$19,413,057
Total Other Expenditures and Financing Uses	\$19,413,057
TOTAL EXPENDITURES	\$256,317,070

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	30,000,000	25,000,000
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	2,000,000	2,000,000
Other Capital Projects Fund	25,000,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,000,000	5,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	1,000,000	1,000,000
Other Agency Fund	100,000	100,000
Permanent Fund		
Total Cash and Short-Term Investments	\$63,500,000	\$58,500,000

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 **\$63,500,000** **\$58,500,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	230,000,000	240,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,700,000	3,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,400,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$238,100,000	\$248,100,000
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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	\$238,100,000	\$248,100,000

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	\$238,100,000	\$248,100,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	30,457
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,646,574
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,646,574

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,677,031
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