

# FINAL GENERAL FUND BUDGET

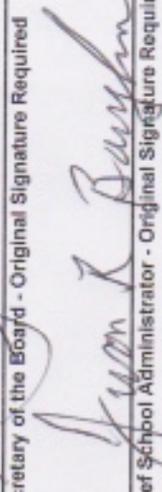
Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required  


Date  
7/28/20

Secretary of the Board - Original Signature Required  


Date  
7/28/20

Shelley Chapman

Date  
7/28/20

Contact Person

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Extn :

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Extension

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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 : Chester-Upland SD <i>Case</i>	COUNTY : Delaware	AUN : 125231232
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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	\$136611872
Ending Unassigned Fund Balance	\$5058228
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.7%

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 <i>Case</i>	DATE 7/28/20
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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 6-667(a)(1)

(03/2006)

School District Name : Chester-Upland SD	County : Delaware	AJN Number : 125231232
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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 7/28/20
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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.	Reserve for unanticipated expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	578
0820 Restricted Fund Balance	20,973
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,446,290
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,446,290</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,532,608
7000 Revenue from State Sources	102,234,431
8000 Revenue from Federal Sources	7,456,771
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$134,223,810</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$141,670,100</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	19,497,239
6113 Public Utility Realty Taxes	21,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,800,000
6700 Revenues from LEA Activities	4,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	713,869
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	74,000

**REVENUE FROM LOCAL SOURCES \$24,532,608**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	82,355,828
7160 Tuition for Orphans Subsidy	56,497
7220 Vocational Education	169,536
7271 Special Education funds for School-Aged Pupils	6,269,859
7292 Pre-K Counts	1,020,000
7311 Pupil Transportation Subsidy	866,394
7312 Nonpublic and Charter School Pupil Transportation Subsidy	911,680
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	2,753,386
7360 Safe Schools	323,101
7521 Continuity of Education and Equity Grants	156,150
7810 State Share of Social Security and Medicare Taxes	1,219,000
7820 State Share of Retirement Contributions	6,048,000

**REVENUE FROM STATE SOURCES \$102,234,431**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,397,199
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	211,641
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	28,910
8517 NCLB, Title IV - 21st Century Schools	1,055,118
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,383,903
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	370,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,456,771</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>134,223,810</b>
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Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (b)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,500,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,753,386</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$22,253,386</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$25,127,715</b>		

	<b>Delaware Chester City</b>	<b>Delaware Chester Twp/Upland Boro</b>	<b>Total</b>
<b>2019-20 Data</b>			
a. Assessed Value	\$303,456,664	\$315,268,034	\$618,724,698
b. Real Estate Mills	53.6000	26.8600	
<b>I. 2020-21 Data</b>			
c. 2018 STEB Market Value	\$816,761,658	\$417,954,771	\$1,234,716,429
d. Assessed Value	\$298,726,251	\$304,236,827	\$602,963,078
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2019-20 Calculations</b>			
f. 2019-20 Tax Levy	\$16,265,277	\$8,468,099	\$24,733,376
(a * b)			
<b>2020-21 Calculations</b>			
g. Percent of Total Market Value	66.14974%	33.85026%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$16,361,064	\$8,372,312	\$24,733,376
(f Total * g)			
i. Base Mills Subject to Index	53.9156	26.8600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	85.98900%	89.42900%	87.15345%
k. Tax Levy Needed	\$16,621,918	\$8,505,797	\$25,127,715
(Approx. Tax Levy * g)			
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>55.6400</b>	<b>27.9500</b>	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$16,621,129	\$8,503,419	\$25,124,548
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,371,162
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$19,497,239
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$19,500,000

Amount of Tax Relief for Homestead Exclusions

\$2,753,386

Total Approx. Tax Revenue:

\$22,253,386

Approx. Tax Levy for Tax Rate Calculation:

\$25,127,715

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	56.1261	27.9612	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,766,339	\$8,506,827	\$25,273,166
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$12,221.00	\$24,387.00	
Number of Homestead/Farmstead Properties	3117	964	4081
Median Assessed Value of Homestead Properties			\$53,690

Act 1 Index (current): 4.1%

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

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$19,500,000

Amount of Tax Relief for Homestead Exclusions \$2,753,386

Total Approx. Tax Revenue: \$22,253,386

Approx. Tax Levy for Tax Rate Calculation: \$25,127,715

	Delaware Chester City	Delaware Chester Twp/Upland Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,753,386	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,753,386</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	298,726,251	55.6400	16,621,129			85.98900%	
Delaware	304,236,827	27.9500	8,503,419			89.42900%	
<b>Totals:</b>	<b>602,963,078</b>		<b>25,124,548</b>	- 2,753,386 =	22,371,162 X	87.15345% =	19,497,239

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,400,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,400,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,234,716,429 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>14,816,597</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Chester City	53.9156	55.6400	3.20%	Yes	4.1%				
	Chester Twp/Upland Boro	26.8600	27.9500	4.06%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	54,172,069
1200 Special Programs - Elementary / Secondary	41,132,440
1300 Vocational Education	1,391,337
1400 Other Instructional Programs - Elementary / Secondary	231,711
1500 Nonpublic School Programs	261,873
1700 Higher Education Programs for Secondary Students	32,000
1800 Pre-Kindergarten	1,047,432
<b>Total Instruction</b>	<b>\$98,268,862</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,649,234
2200 Support Services - Instructional Staff	3,361,117
2300 Support Services - Administration	4,689,350
2400 Support Services - Pupil Health	1,073,755
2500 Support Services - Business	1,132,887
2600 Operation and Maintenance of Plant Services	5,460,370
2700 Student Transportation Services	5,146,504
2800 Support Services - Central	1,161,506
<b>Total Support Services</b>	<b>\$26,674,723</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	511,326
3300 Community Services	76,732
<b>Total Operation of Non-Instructional Services</b>	<b>\$588,058</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,166,500
5200 Interfund Transfers - Out	8,913,729
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,080,229</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$136,611,872</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,741,671
200 Personnel Services - Employee Benefits	7,600,528
300 Purchased Professional and Technical Services	129,520
400 Purchased Property Services	5,000
500 Other Purchased Services	33,940,619
600 Supplies	747,731
800 Other Objects	7,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$54,172,069</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,715,310
200 Personnel Services - Employee Benefits	3,380,866
300 Purchased Professional and Technical Services	5,799,021
500 Other Purchased Services	26,935,983
600 Supplies	288,260
800 Other Objects	13,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$41,132,440</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	473,820
200 Personnel Services - Employee Benefits	304,140
300 Purchased Professional and Technical Services	21,727
400 Purchased Property Services	250
500 Other Purchased Services	467,500
600 Supplies	105,200
700 Property	10,500
800 Other Objects	8,200
<b>Total Vocational Education</b>	<b>\$1,391,337</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
300 Purchased Professional and Technical Services	128,816
400 Purchased Property Services	3,600
500 Other Purchased Services	48,098
600 Supplies	26,197
700 Property	15,000
800 Other Objects	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$231,711</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	247,672
600 Supplies	14,201
<b>Total Nonpublic School Programs</b>	<b>\$261,873</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	24,000
600 Supplies	8,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$32,000</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	611,473
200 Personnel Services - Employee Benefits	391,459
600 Supplies	44,500
<b>Total Pre-Kindergarten</b>	<b>\$1,047,432</b>
<b>Total Instruction</b>	<b>\$98,268,862</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,161,783
200 Personnel Services - Employee Benefits	1,482,186
300 Purchased Professional and Technical Services	901,382
500 Other Purchased Services	49,243
600 Supplies	54,640
<b>Total Support Services - Students</b>	<b>\$4,649,234</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	943,782
200 Personnel Services - Employee Benefits	570,690
300 Purchased Professional and Technical Services	922,601
400 Purchased Property Services	3,500
500 Other Purchased Services	118,000
600 Supplies	415,044
700 Property	375,000
800 Other Objects	12,500
<b>Total Support Services - Instructional Staff</b>	<b>\$3,361,117</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,015,050
200 Personnel Services - Employee Benefits	1,275,276
300 Purchased Professional and Technical Services	942,500
500 Other Purchased Services	118,388
600 Supplies	45,250
700 Property	116,191
800 Other Objects	176,695
<b>Total Support Services - Administration</b>	<b>\$4,689,350</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	280,620
200 Personnel Services - Employee Benefits	217,135
300 Purchased Professional and Technical Services	562,000
600 Supplies	14,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,073,755</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	590,047
200 Personnel Services - Employee Benefits	425,840
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	1,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	23,000
600 Supplies	28,000
800 Other Objects	14,000
<b>Total Support Services - Business</b>	<b>\$1,132,887</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,161,999
200 Personnel Services - Employee Benefits	1,736,271
300 Purchased Professional and Technical Services	120,500
400 Purchased Property Services	515,500
500 Other Purchased Services	35,594
600 Supplies	888,006
800 Other Objects	2,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,460,370</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	60,504
200 Personnel Services - Employee Benefits	58,500
300 Purchased Professional and Technical Services	350,000
400 Purchased Property Services	9,000
500 Other Purchased Services	4,663,000
600 Supplies	5,500
<b>Total Student Transportation Services</b>	<b>\$5,146,504</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	580,548
200 Personnel Services - Employee Benefits	368,673
300 Purchased Professional and Technical Services	92,884
500 Other Purchased Services	51,401
600 Supplies	65,500
800 Other Objects	2,500
<b>Total Support Services - Central</b>	<b>\$1,161,506</b>
<b>Total Support Services</b>	<b>\$26,674,723</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	181,897
200 Personnel Services - Employee Benefits	81,929
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	95,000
600 Supplies	108,500
700 Property	10,000
800 Other Objects	6,000
<b>Total Student Activities</b>	<b>\$511,326</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,087
200 Personnel Services - Employee Benefits	2,332
300 Purchased Professional and Technical Services	12,813

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	16,000
600 Supplies	40,500
<b>Total Community Services</b>	<b>\$76,732</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$588,058</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,166,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,166,500</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	8,913,729
<b>Total Interfund Transfers - Out</b>	<b>\$8,913,729</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,080,229</b>
<b>TOTAL EXPENDITURES</b>	<b>\$136,611,872</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$8,800,000** **\$8,800,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

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

**Total General Fund**

**\$92,829,529**

**\$83,874,499**

**Public Purpose (Expendable) Trust Fund**

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

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

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

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

12,000

12,000

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

115,000

120,000

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**\$127,000**

**\$132,000**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$92,956,529</b>	<b>\$84,006,499</b>

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	8,800,000	8,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$8,800,000</b>	<b>\$8,800,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$101,756,529</b>	<b>\$92,806,499</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	578
0820 Restricted Fund Balance	20,973
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,058,228
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,058,228</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,079,779</b>
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