

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chichester SD	COUNTY : Delaware	AUN : 125231303
------------------------------------	----------------------	--------------------

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.

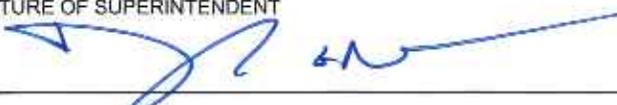
Total Budgeted Expenditures	\$80548404
Ending Unassigned Fund Balance	\$6443872
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6/16/2021
--	-------------------

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 : Chichester SD	County : Delaware	AUN Number : 125231303
--	-----------------------------	----------------------------------

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 
---	---

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.	Meets fund balance limitation as set by PDE
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for PSERS and technology expenditures

<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	
0840 Assigned Fund Balance	5,238,957
0850 Unassigned Fund Balance	9,137,582
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,376,539</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	49,494,482
7000 Revenue from State Sources	26,165,427
8000 Revenue from Federal Sources	1,245,462
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$76,905,371</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$91,281,910</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,188,579
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	222,454
6150 Current Act 511 Taxes - Proportional Assessments	280,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,475,000
6500 Earnings on Investments	73,188
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	717,462
6910 Rentals	5,000
6940 Tuition from Patrons	15,000
6980 Revenue from Community Services Activities	22,000
6990 Refunds and Other Miscellaneous Revenue	410,799
REVENUE FROM LOCAL SOURCES	\$49,494,482
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,878,317
7112 Basic Education Funding-Social Security	1,251,155
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,612,136
7311 Pupil Transportation Subsidy	522,525
7312 Nonpublic and Charter School Pupil Transportation Subsidy	177,870
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,886,089
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,797,988
7505 Ready to Learn Block Grant	517,845
7820 State Share of Retirement Contributions	6,411,502
REVENUE FROM STATE SOURCES	\$26,165,427
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	838,286
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	161,571
8517 NCLB, Title IV - 21st Century Schools	63,605
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	182,000
REVENUE FROM FEDERAL SOURCES	\$1,245,462
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,905,371

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,188,579
Amount of Tax Relief for Homestead Exclusions	<u>\$1,797,988</u>
Total Approx. Tax Revenue:	\$47,986,567
Approx. Tax Levy for Tax Rate Calculation:	\$50,674,791

Delaware

Total

2019-20 Data

a. Assessed Value	\$1,235,361,989	\$1,235,361,989
b. Real Estate Mills	39.8561	

I. 2020-21 Data

c. 2018 STEB Market Value	\$1,531,035,528	\$1,531,035,528
d. Assessed Value	\$1,243,467,710	\$1,243,467,710
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$49,236,711	\$49,236,711
(a * b)		

2020-21 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$49,236,711	\$49,236,711
(f Total * g)		
i. Base Mills Subject to Index	39.8561	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$50,674,791	\$50,674,791
(Approx. Tax Levy * g)		

I. 2020-21 Real Estate Tax Rate 40.7528

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$50,674,791	\$50,674,791
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,876,803
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,188,579
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,188,579	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,797,988</u>	
Total Approx. Tax Revenue:	\$47,986,567	
Approx. Tax Levy for Tax Rate Calculation:	\$50,674,791	

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	41.2510	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,294,287	\$51,294,287
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	\$8,822.00	
Number of Homestead/Farmstead Properties	5012	5012
Median Assessed Value of Homestead Properties		\$106,525

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,188,579
Amount of Tax Relief for Homestead Exclusions	<u>\$1,797,988</u>
Total Approx. Tax Revenue:	\$47,986,567
Approx. Tax Levy for Tax Rate Calculation:	\$50,674,791

Delaware	Total
-----------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,797,988	Lowering RE Tax Rate	\$0	\$1,797,988
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,797,988

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	1,243,467,710	40.7528	50,674,791			94.50000%	
Totals:	1,243,467,710		50,674,791	- 1,797,988	= 48,876,803	X 94.50000%	= 46,188,579

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	280,000	280,000
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 280,000 280,000

Total Act 511, Current Taxes 280,000

Act 511 Tax Limit -->	1,531,035,528	X	12	18,372,426
	Market Value		Mills	(511 Limit)

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>									
	Delaware	39.8561	40.7528	2.25%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

LEA : 125231303 Chichester SD

Printed 6/18/2020 11:28:59 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,060,059
1200 Special Programs - Elementary / Secondary	14,737,024
1300 Vocational Education	717,517
1400 Other Instructional Programs - Elementary / Secondary	1,630,395
1500 Nonpublic School Programs	5,000
Total Instruction	\$48,149,995
2000 Support Services	
2100 Support Services - Students	4,056,858
2200 Support Services - Instructional Staff	1,638,884
2300 Support Services - Administration	4,100,727
2400 Support Services - Pupil Health	605,945
2500 Support Services - Business	932,799
2600 Operation and Maintenance of Plant Services	5,551,850
2700 Student Transportation Services	3,724,449
2800 Support Services - Central	2,667,002
2900 Other Support Services	46,705
Total Support Services	\$23,325,219
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,478,484
3300 Community Services	192,898
Total Operation of Non-Instructional Services	\$1,671,382
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,401,808
Total Other Expenditures and Financing Uses	\$7,401,808
Total Estimated Expenditures and Other Financing Uses	\$80,548,404

2020-2021 Final General Fund Budget

LEA : 125231303 Chichester SD

Printed 6/18/2020 11:29:00 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,389,966
200 Personnel Services - Employee Benefits	11,140,596
300 Purchased Professional and Technical Services	616,700
400 Purchased Property Services	542,350
500 Other Purchased Services	1,620,162
600 Supplies	732,860
700 Property	14,000
800 Other Objects	3,425
Total Regular Programs - Elementary / Secondary	\$31,060,059
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,628,969
200 Personnel Services - Employee Benefits	3,381,852
300 Purchased Professional and Technical Services	4,148,126
400 Purchased Property Services	305,375
500 Other Purchased Services	2,084,302
600 Supplies	188,400
Total Special Programs - Elementary / Secondary	\$14,737,024
1300 <u>Vocational Education</u>	
500 Other Purchased Services	717,517
Total Vocational Education	\$717,517
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	578,226
200 Personnel Services - Employee Benefits	378,595
500 Other Purchased Services	63,574
600 Supplies	610,000
Total Other Instructional Programs - Elementary / Secondary	\$1,630,395
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$48,149,995
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,387,863
200 Personnel Services - Employee Benefits	1,519,111
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	26,001
500 Other Purchased Services	15,048
600 Supplies	36,020
800 Other Objects	12,815
Total Support Services - Students	\$4,056,858
2200 <u>Support Services - Instructional Staff</u>	

2020-2021 Final General Fund Budget

LEA : 125231303 Chichester SD

Printed 6/18/2020 11:29:00 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	696,998
200 Personnel Services - Employee Benefits	598,481
300 Purchased Professional and Technical Services	182,677
400 Purchased Property Services	5,003
500 Other Purchased Services	18,820
600 Supplies	131,905
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$1,638,884
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,085,937
200 Personnel Services - Employee Benefits	1,392,777
300 Purchased Professional and Technical Services	359,993
400 Purchased Property Services	10,795
500 Other Purchased Services	137,976
600 Supplies	38,130
800 Other Objects	75,119
Total Support Services - Administration	\$4,100,727
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	289,443
200 Personnel Services - Employee Benefits	192,817
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	1,185
600 Supplies	14,500
Total Support Services - Pupil Health	\$605,945
2500 Support Services - Business	
100 Personnel Services - Salaries	486,605
200 Personnel Services - Employee Benefits	381,054
300 Purchased Professional and Technical Services	41,107
400 Purchased Property Services	6,817
500 Other Purchased Services	11,246
600 Supplies	3,270
800 Other Objects	2,700
Total Support Services - Business	\$932,799
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,505,769
200 Personnel Services - Employee Benefits	1,292,336
300 Purchased Professional and Technical Services	271,435
400 Purchased Property Services	815,629
500 Other Purchased Services	307,700
600 Supplies	1,264,083
700 Property	93,337
800 Other Objects	1,561
Total Operation and Maintenance of Plant Services	\$5,551,850
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,454,827

2020-2021 Final General Fund Budget

LEA : 125231303 Chichester SD

Printed 6/18/2020 11:29:00 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,432,486
300 Purchased Professional and Technical Services	9,052
400 Purchased Property Services	32,522
500 Other Purchased Services	175,106
600 Supplies	237,636
700 Property	382,300
800 Other Objects	520
Total Student Transportation Services	\$3,724,449
2800 Support Services - Central	
100 Personnel Services - Salaries	764,602
200 Personnel Services - Employee Benefits	584,487
300 Purchased Professional and Technical Services	237,363
400 Purchased Property Services	397,448
500 Other Purchased Services	110,238
600 Supplies	433,164
700 Property	137,500
800 Other Objects	2,200
Total Support Services - Central	\$2,667,002
2900 Other Support Services	
100 Personnel Services - Salaries	12,080
200 Personnel Services - Employee Benefits	924
500 Other Purchased Services	33,701
Total Other Support Services	\$46,705
Total Support Services	\$23,325,219
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	851,882
200 Personnel Services - Employee Benefits	360,422
300 Purchased Professional and Technical Services	85,050
400 Purchased Property Services	24,000
500 Other Purchased Services	28,930
600 Supplies	108,950
800 Other Objects	19,250
Total Student Activities	\$1,478,484
3300 Community Services	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,725
300 Purchased Professional and Technical Services	144,433
400 Purchased Property Services	4,700
600 Supplies	15,040
Total Community Services	\$192,898
Total Operation of Non-Instructional Services	\$1,671,382
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

LEA : 125231303 Chichester SD

Printed 6/18/2020 11:29:00 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,044,669
900 Other Uses of Funds	4,357,139
Total Debt Service / Other Expenditures and Financing Uses	\$7,401,808
Total Other Expenditures and Financing Uses	\$7,401,808
TOTAL EXPENDITURES	\$80,548,404

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	15,430,165	11,787,133
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	1,000,000	280,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,660,165	\$13,097,133

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	\$17,660,165	\$13,097,133
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	32,684,782	28,356,750
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	800,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,080	
0599 Other Noncurrent Liabilities	877,329	342,750

Total General Fund	\$34,374,191	\$29,499,500
---------------------------	---------------------	---------------------

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	\$34,374,191	\$29,499,500

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,000,000	5,000,000
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		
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	\$5,000,000	\$5,000,000
----------------------------------	--------------------	--------------------

TOTAL INDEBTEDNESS	\$39,374,191	\$34,499,500
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,289,634
0850 Unassigned Fund Balance	6,443,872
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,733,506

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,733,506
--	---------------------