

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

ADOPTION OF PROPOSED FINAL GENERAL
FUND BUDET - MAY 22, 2020

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

Craig A Butler

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<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	
0850 Unassigned Fund Balance	(1,180,325)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$1,180,325)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,014,380
7000 Revenue from State Sources	36,441,938
8000 Revenue from Federal Sources	4,806,449
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$85,262,767</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$84,082,442</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	38,608,992
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	790,388
6910 Rentals	65,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	335,000

REVENUE FROM LOCAL SOURCES

\$44,014,380

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	18,354,123
7160 Tuition for Orphans Subsidy	341,201
7271 Special Education funds for School-Aged Pupils	3,210,540
7311 Pupil Transportation Subsidy	1,460,107
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,480,678
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,168,675
7360 Safe Schools	60,000
7810 State Share of Social Security and Medicare Taxes	1,588,614
7820 State Share of Retirement Contributions	7,700,000

REVENUE FROM STATE SOURCES

\$36,441,938

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	120,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,712,588
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,026
8517 NCLB, Title IV - 21st Century Schools	457,573
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,140,125
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	436,137
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000

REVENUE FROM FEDERAL SOURCES

\$4,806,449

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

85,262,767

Act 1 Index (current): 3.9%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$38,608,992
 Amount of Tax Relief for Homestead Exclusions \$2,168,675
 Total Approx. Tax Revenue: \$40,777,667
 Approx. Tax Levy for Tax Rate Calculation: \$44,134,971
 Delaware

Total

2019-20 Data

a. Assessed Value \$957,422,401
 b. Real Estate Mills 44.3674
 c. 2018 STEB Market Value \$1,237,863,095
 d. Assessed Value \$957,422,401
 e. Assessed Value of New Constr/ Renov \$0

\$957,422,401
 \$1,237,863,095
 \$957,422,401
 \$0

2019-20 Calculations

f. 2019-20 Tax Levy (a * b) \$42,478,343

\$42,478,343

2020-21 Calculations

g. Percent of Total Market Value 100.000000%
 h. Rebalanced 2019-20 Tax Levy \$42,478,343
 (f Total * g)

100.000000%
 \$42,478,343

i. Base Mills Subject to Index 44.3674

(h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 92.000000%
 k. Tax Levy Needed \$44,134,971
 (Approx. Tax Levy * g)

92.000000%
 \$44,134,971

I. 2020-21 Real Estate Tax Rate

(k / d * 1000) 46.0977

m. Tax Levy Generated by Mills \$44,134,971

(l / 1000 * d)

\$44,134,971

n. Tax Levy minus Tax Relief for Homestead Exclusions \$41,966,296

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$38,608,992

(n * Est. Pct. Collection)

\$41,966,296

\$38,608,992

Act 1 Index (current): 3.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$38,608,992
 Amount of Tax Relief for Homestead Exclusions: \$2,168,675
 Total Approx. Tax Revenue: \$40,777,667
 Approx. Tax Levy for Tax Rate Calculation: \$44,134,971

Index Maximums

- p. Maximum Mills Based On Index (i * (1 + Index)) 46.0977
- q. Mills In Excess of Index 0.0000 (if (l > p), (l - p))
- r. Maximum Tax Levy Based On Index \$44,134,971 (p / 1000 * d)
- IV. s. Millage Rate within Index? Yes (If l > p Then No)
- t. Tax Levy In Excess of Index \$0 (if (m > r), (m - r))
- u. Tax Revenue In Excess of Index \$0 (t * Est. Pct. Collection)

Total

\$44,134,971

\$0

\$0

Delaware

Rate

\$38,608,992

\$2,168,675

\$40,777,667

\$44,134,971

Information Related to Property Tax Relief

- V. Assessed Value Exclusion per Homestead \$8,736.37
- Number of Homestead/Farmstead Properties 5595
- Median Assessed Value of Homestead Properties \$69,000

Act 1 Index (current): 3.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$38,608,992

Amount of Tax Relief for Homestead Exclusions \$2,168,675

Total Approx. Tax Revenue: \$40,777,667

Approx. Tax Levy for Tax Rate Calculation: \$44,134,971

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$2,168,675

Lowering RE Tax Rate

\$2,168,675

\$2,168,675

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Delaware	44,134,971	2,168,675	92.000000%	38,608,992
Taxable Assessed Value	957,422,401	44,134,971	41,966,296	92.000000%	
Tax Levy Generated by Mills	46.0977				
Totals:	957,422,401	44,134,971	41,966,296	92.000000%	38,608,992
6120	Current Per Capita Taxes, Section 679	Rate			Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$0.00			0
6141	Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
6150	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Taxes - Proportional Assessments	0.000%	0.000%	0	0
6152	Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Occupation Taxes	0.500%	0.000%	450,000	450,000
6154	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6156	Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
6157	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				450,000	450,000
Total Act 511, Current Taxes			1,237,863,095	12	14,854,357
		Act 511 Tax Limit ->	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	Current Real Estate Taxes Delaware Current Act 511 Taxes—Proportional Assessments	44.3674	46.0977	3.90%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,047,387
1200 Special Programs - Elementary / Secondary	19,152,150
1300 Vocational Education	1,077,116
1400 Other Instructional Programs - Elementary / Secondary	1,515,697
1600 Adult Education Programs	349,333
Total Instruction	\$54,141,683
2000 Support Services	
2100 Support Services - Students	2,768,148
2200 Support Services - Instructional Staff	2,154,307
2300 Support Services - Administration	4,596,504
2400 Support Services - Pupil Health	826,121
2500 Support Services - Business	1,335,437
2600 Operation and Maintenance of Plant Services	6,164,201
2700 Student Transportation Services	5,113,185
2800 Support Services - Central	527,168
2900 Other Support Services	29,558
Total Support Services	\$23,514,629
3000 Operation of Non-Instructional Services	
3200 Student Activities	936,980
3300 Community Services	185,000
Total Operation of Non-Instructional Services	\$1,121,980
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,403,305
Total Other Expenditures and Financing Uses	\$6,403,305
Total Estimated Expenditures and Other Financing Uses	\$85,181,597

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,749,457
200 Personnel Services - Employee Benefits	10,536,901
300 Purchased Professional and Technical Services	1,263,891
500 Other Purchased Services	3,622,200
600 Supplies	790,938
700 Property	84,000
Total Regular Programs - Elementary / Secondary	\$32,047,387
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,457,712
200 Personnel Services - Employee Benefits	3,447,757
300 Purchased Professional and Technical Services	4,416,573
400 Purchased Property Services	314,720
500 Other Purchased Services	5,429,538
600 Supplies	60,000
700 Property	25,000
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$19,152,150
1300 Vocational Education	
500 Other Purchased Services	1,077,116
Total Vocational Education	\$1,077,116
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	147,007
200 Personnel Services - Employee Benefits	13,528
300 Purchased Professional and Technical Services	769,625
400 Purchased Property Services	340,537
500 Other Purchased Services	202,000
600 Supplies	42,000
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$1,515,697
1600 Adult Education Programs	
500 Other Purchased Services	349,333
Total Adult Education Programs	\$349,333
Total Instruction	\$54,141,683
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,515,044
200 Personnel Services - Employee Benefits	1,094,754
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	1,950
600 Supplies	14,300
800 Other Objects	1,100

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	985,005
200 Personnel Services - Employee Benefits	619,852
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	113,500
500 Other Purchased Services	15,100
600 Supplies	229,350
700 Property	122,500
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,154,307
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,529,744
200 Personnel Services - Employee Benefits	1,632,210
300 Purchased Professional and Technical Services	191,000
500 Other Purchased Services	101,150
600 Supplies	93,500
800 Other Objects	48,900
Total Support Services - Administration	\$4,596,504
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	458,155
200 Personnel Services - Employee Benefits	314,966
300 Purchased Professional and Technical Services	35,000
600 Supplies	15,000
700 Property	3,000
Total Support Services - Pupil Health	\$826,121
2500 Support Services - Business	
100 Personnel Services - Salaries	415,754
200 Personnel Services - Employee Benefits	532,833
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	201,500
500 Other Purchased Services	57,350
600 Supplies	71,000
800 Other Objects	52,000
Total Support Services - Business	\$1,335,437
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,407,050
200 Personnel Services - Employee Benefits	1,121,849
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	2,369,740
500 Other Purchased Services	541,500
600 Supplies	432,562
700 Property	126,000
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$6,164,201

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,476,536
200 Personnel Services - Employee Benefits	1,146,649
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	713,000
500 Other Purchased Services	482,000
600 Supplies	270,000
Total Student Transportation Services	\$5,113,185
2800 Support Services - Central	
100 Personnel Services - Salaries	254,014
200 Personnel Services - Employee Benefits	166,754
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	22,000
600 Supplies	37,400
700 Property	500
800 Other Objects	1,500
Total Support Services - Central	\$527,168
2900 Other Support Services	
500 Other Purchased Services	29,558
Total Other Support Services	\$29,558
Total Support Services	\$23,514,629
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	463,707
200 Personnel Services - Employee Benefits	208,773
300 Purchased Professional and Technical Services	168,000
400 Purchased Property Services	12,000
500 Other Purchased Services	35,000
600 Supplies	48,000
800 Other Objects	1,500
Total Student Activities	\$936,980
3300 Community Services	
500 Other Purchased Services	185,000
Total Community Services	\$185,000
Total Operation of Non-Instructional Services	\$1,121,980
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,650,940
900 Other Uses of Funds	2,752,365
Total Debt Service / Other Expenditures and Financing Uses	\$6,403,305
Total Other Expenditures and Financing Uses	\$6,403,305
TOTAL EXPENDITURES	\$85,181,597

Cash and Short-Term Investments

General Fund	06/30/2020 Estimate	06/30/2021 Projection
Public Purpose (Expendable) Trust Fund	2,000,000	2,000,000
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 Cash and Short-Term Investments	\$2,000,000	\$2,000,000

Long-Term Investments

General Fund	06/30/2020 Estimate	06/30/2021 Projection
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		

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,000,000

\$2,000,000

Long-Term Indebtedness

General Fund	06/30/2020 Estimate	06/30/2021 Projection
0510 Bonds Payable	17,697,448	17,697,448
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	890,000	890,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,500,000	9,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,087,448	\$28,087,448

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		

06/30/2020 Estimate

06/30/2021 Projection

Long-Term Indebtedness

- 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

06/30/2020 Estimate

06/30/2021 Projection

Long-Term Indebtedness

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

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

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	\$27,087,448	\$28,087,448
Total Long-Term Indebtedness		

06/30/2020 Estimate

06/30/2021 Projection

Short-Term Payables

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

\$27,087,448

\$28,087,448

TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,099,155)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$1,099,155)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve (\$1,099,155)