

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Justin Matys

(484)266-1021

Extn :

Contact Person

Telephone

Extension

jmatys@wcasd.net

Email Address

Proposed Final

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Chester Area SD	COUNTY : Chester	AUN : 124159002
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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	\$270475511
Ending Unassigned Fund Balance	\$17179813
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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
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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 6-687(a)(1)

(03/2006)

School District Name : West Chester Area SD	County : Chester	AUN Number : 124159002
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Proposed Final

<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: \$60,035.00 Approved Referendum Exception Amt: \$0.00	The District will continue to analyze the budget and make adjustments as necessary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases.
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.	Carried over for future years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Health Care Stabilization
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 Athletics, Alternative Education and Enrollment Growth

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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	4,159,909
0840 Assigned Fund Balance	16,742,906
0850 Unassigned Fund Balance	17,179,813
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$38,082,628</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	215,615,839
7000 Revenue from State Sources	41,720,537
8000 Revenue from Federal Sources	1,979,805
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$259,316,181</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$297,398,809</u>

Proposed Final

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	181,055,654
6112 Interim Real Estate Taxes	1,311,967
6113 Public Utility Realty Taxes	180,000
6150 Current Act 511 Taxes - Proportional Assessments	26,575,872
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,858,800
6500 Earnings on Investments	1,015,000
6700 Revenues from LEA Activities	196,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,431,536
6910 Rentals	400,000
6920 Contributions and Donations from Private Sources	11,000
6940 Tuition from Patrons	118,510
6990 Refunds and Other Miscellaneous Revenue	461,000
REVENUE FROM LOCAL SOURCES	\$215,615,839
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,810,298
7160 Tuition for Orphans Subsidy	290,000
7271 Special Education funds for School-Aged Pupils	5,899,089
7311 Pupil Transportation Subsidy	1,914,089
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,346,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,093,234
7330 Health Services (Medical, Dental, Nurse, Act 25)	252,545
7505 Ready to Learn Block Grant	399,095
7810 State Share of Social Security and Medicare Taxes	3,942,081
7820 State Share of Retirement Contributions	17,774,106
REVENUE FROM STATE SOURCES	\$41,720,537
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	598,796
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	236,948
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	91,336
8517 NCLB, Title IV - 21st Century Schools	52,725
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	970,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,979,805
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	259,316,181

Proposed Final

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$181,055,904

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$181,055,904

Approx. Tax Levy for Tax Rate Calculation:

\$187,622,698

	Chester	Delaware	Total
2019-20 Data			
a. Assessed Value	\$7,902,001,637	\$647,545,414	\$8,549,547,051
b. Real Estate Mills	21.6622	16.2597	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$13,366,029,926	\$841,145,975	\$14,207,175,901
d. Assessed Value	\$7,942,001,637	\$648,045,414	\$8,590,047,051
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$171,174,740	\$10,528,894	\$181,703,634
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	94.07943%	5.92057%	100.00000%
II.			
h. Rebalanced 2019-20 Tax Levy	\$170,945,743	\$10,757,891	\$181,703,634
(f Total * g)			
i. Base Mills Subject to Index	21.6622	16.6133	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$176,514,365	\$11,108,333	\$187,622,698
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	22.2254	17.1412	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$176,514,163	\$11,108,276	\$187,622,439
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$187,622,439
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$181,055,654
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$181,055,904

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$181,055,904

Approx. Tax Levy for Tax Rate Calculation:

\$187,622,698

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	22.2254	17.0452	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0960	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$176,514,163	\$11,046,064	\$187,560,227
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$62,212	\$62,212
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$60,035	\$60,035

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$1

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$181,055,904

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$181,055,904

Approx. Tax Levy for Tax Rate Calculation:

\$187,622,698

Chester

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Lowering RE Tax Rate

\$0

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

Amount of Tax Relief from State/Local Sources

\$0

Proposed Final

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>
Chester	7,942,001,637	22.2254	176,514,163			96.50000%	
Delaware	648,045,414	17.1412	11,108,276			96.50000%	
Totals:	8,590,047,051		187,622,439	0 =	187,622,439 X	96.50000%	= 181,055,654

	<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
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	0.500%	0.000%	22,093,450
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,482,422
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
Total Current Act 511 Taxes– Proportional Assessments			26,575,872
Total Act 511, Current Taxes			26,575,872
Act 511 Tax Limit -->		14,207,175,901 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Chester	21.6622	22.2254	2.60%	Yes	2.6%				
	Delaware	16.6133	17.1412	3.18%	No	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	101,863,908
1200 Special Programs - Elementary / Secondary	42,753,519
1300 Vocational Education	6,631,397
1400 Other Instructional Programs - Elementary / Secondary	840,463
1500 Nonpublic School Programs	75,328
Total Instruction	\$152,164,615
2000 Support Services	
2100 Support Services - Students	10,366,827
2200 Support Services - Instructional Staff	6,387,202
2300 Support Services - Administration	13,187,630
2400 Support Services - Pupil Health	2,780,552
2500 Support Services - Business	2,012,242
2600 Operation and Maintenance of Plant Services	19,310,250
2700 Student Transportation Services	14,983,932
2800 Support Services - Central	4,069,072
2900 Other Support Services	226,867
Total Support Services	\$73,324,574
3000 Operation of Non-Instructional Services	
3200 Student Activities	5,564,783
3300 Community Services	151,912
Total Operation of Non-Instructional Services	\$5,716,695
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	27,290,206
5200 Interfund Transfers - Out	6,167,541
5900 Budgetary Reserve	5,811,880
Total Other Expenditures and Financing Uses	\$39,269,627
Total Estimated Expenditures and Other Financing Uses	\$270,475,511

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	55,688,140
200 Personnel Services - Employee Benefits	35,017,789
300 Purchased Professional and Technical Services	2,552,991
400 Purchased Property Services	319,987
500 Other Purchased Services	5,072,013
600 Supplies	3,118,788
700 Property	61,108
800 Other Objects	33,092
Total Regular Programs - Elementary / Secondary	\$101,863,908
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,144,694
200 Personnel Services - Employee Benefits	8,274,200
300 Purchased Professional and Technical Services	14,036,279
400 Purchased Property Services	5,209
500 Other Purchased Services	6,907,189
600 Supplies	227,633
700 Property	84,400
800 Other Objects	73,915
Total Special Programs - Elementary / Secondary	\$42,753,519
1300 Vocational Education	
100 Personnel Services - Salaries	2,367,066
200 Personnel Services - Employee Benefits	1,508,271
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	1,133
500 Other Purchased Services	2,585,213
600 Supplies	143,559
700 Property	18,000
800 Other Objects	2,455
Total Vocational Education	\$6,631,397
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	41,000
200 Personnel Services - Employee Benefits	17,302
300 Purchased Professional and Technical Services	538,018
400 Purchased Property Services	145,013
500 Other Purchased Services	85,930
600 Supplies	13,200
Total Other Instructional Programs - Elementary / Secondary	\$840,463
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	75,328
Total Nonpublic School Programs	\$75,328
Total Instruction	\$152,164,615
2000 Support Services	

Proposed Final

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	6,121,552
200 Personnel Services - Employee Benefits	3,876,243
300 Purchased Professional and Technical Services	249,500
400 Purchased Property Services	1,000
500 Other Purchased Services	33,998
600 Supplies	76,762
700 Property	500
800 Other Objects	7,272
Total Support Services - Students	\$10,366,827
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,167,051
200 Personnel Services - Employee Benefits	2,585,838
300 Purchased Professional and Technical Services	289,534
400 Purchased Property Services	3,600
500 Other Purchased Services	64,327
600 Supplies	252,726
700 Property	5,885
800 Other Objects	18,241
Total Support Services - Instructional Staff	\$6,387,202
2300 Support Services - Administration	
100 Personnel Services - Salaries	7,003,552
200 Personnel Services - Employee Benefits	4,457,079
300 Purchased Professional and Technical Services	1,278,038
400 Purchased Property Services	28,750
500 Other Purchased Services	217,958
600 Supplies	148,078
700 Property	1,650
800 Other Objects	52,525
Total Support Services - Administration	\$13,187,630
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,659,672
200 Personnel Services - Employee Benefits	1,054,358
300 Purchased Professional and Technical Services	18,950
400 Purchased Property Services	2,575
500 Other Purchased Services	4,600
600 Supplies	39,422
700 Property	300
800 Other Objects	675
Total Support Services - Pupil Health	\$2,780,552
2500 Support Services - Business	
100 Personnel Services - Salaries	1,125,435
200 Personnel Services - Employee Benefits	717,097
300 Purchased Professional and Technical Services	57,800
400 Purchased Property Services	8,600

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	20,120
600 Supplies	33,650
800 Other Objects	49,540
Total Support Services - Business	\$2,012,242
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	8,016,790
200 Personnel Services - Employee Benefits	5,002,860
300 Purchased Professional and Technical Services	420,000
400 Purchased Property Services	3,251,900
500 Other Purchased Services	630,400
600 Supplies	1,711,800
700 Property	261,500
800 Other Objects	15,000
Total Operation and Maintenance of Plant Services	\$19,310,250
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	241,463
200 Personnel Services - Employee Benefits	153,543
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,000
500 Other Purchased Services	14,545,026
600 Supplies	34,400
800 Other Objects	1,500
Total Student Transportation Services	\$14,983,932
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,980,820
200 Personnel Services - Employee Benefits	1,258,668
300 Purchased Professional and Technical Services	164,690
400 Purchased Property Services	251,491
500 Other Purchased Services	31,310
600 Supplies	344,543
800 Other Objects	37,550
Total Support Services - Central	\$4,069,072
2900 <u>Other Support Services</u>	
500 Other Purchased Services	126,867
800 Other Objects	100,000
Total Other Support Services	\$226,867
Total Support Services	\$73,324,574
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,935,730
200 Personnel Services - Employee Benefits	1,392,569
300 Purchased Professional and Technical Services	311,145
400 Purchased Property Services	141,624
500 Other Purchased Services	417,793

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<u>Description</u>	<u>Amount</u>
600 Supplies	216,492
700 Property	63,435
800 Other Objects	85,995
Total Student Activities	\$5,564,783
3300 Community Services	
300 Purchased Professional and Technical Services	145,000
600 Supplies	6,912
Total Community Services	\$151,912
Total Operation of Non-Instructional Services	\$5,716,695
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,295,206
900 Other Uses of Funds	16,995,000
Total Debt Service / Other Expenditures and Financing Uses	\$27,290,206
5200 Interfund Transfers - Out	
900 Other Uses of Funds	6,167,541
Total Interfund Transfers - Out	\$6,167,541
5900 Budgetary Reserve	
800 Other Objects	5,811,880
Total Budgetary Reserve	\$5,811,880
Total Other Expenditures and Financing Uses	\$39,269,627
TOTAL EXPENDITURES	\$270,475,511

Proposed Final

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	38,082,628	26,923,298
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	24,038,759	23,928,206
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	\$62,121,387	\$50,851,504

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		

Proposed Final

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$62,121,387

\$50,851,504

Proposed Final

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	269,135,000	252,140,000
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 General Fund	\$269,135,000	\$252,140,000
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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

Proposed Final

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

Proposed Final

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

Proposed Final

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

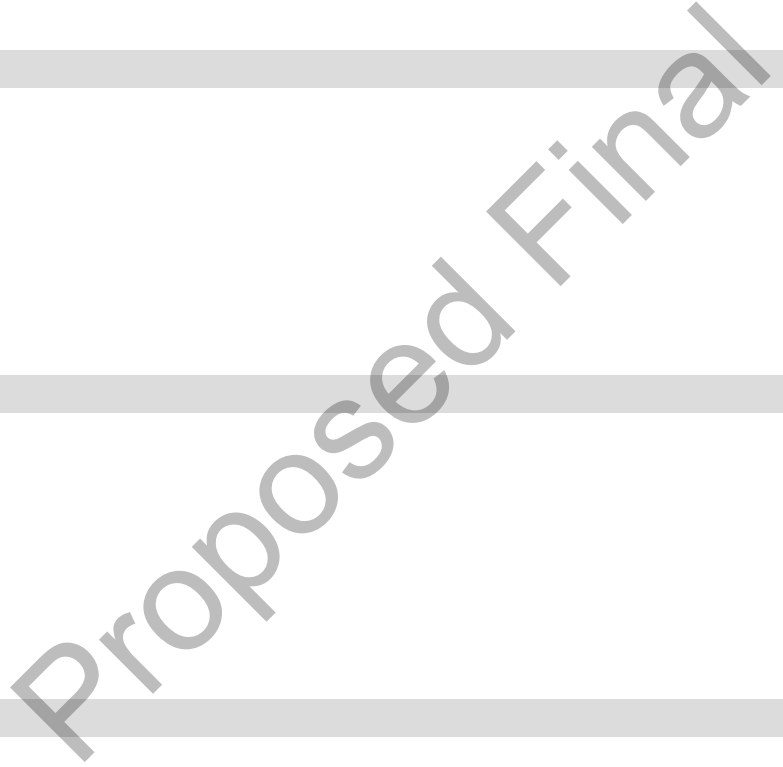
Other Agency Fund

- 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	\$269,135,000	\$252,140,000

Proposed Final

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	\$269,135,000	\$252,140,000
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Proposed Final

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,159,909
0840 Assigned Fund Balance	5,583,576
0850 Unassigned Fund Balance	17,179,813
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$26,923,298
5900 Budgetary Reserve	5,811,880
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$32,735,178

Proposed Final