

<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	191,164
0820 Restricted Fund Balance	77,744
0830 Committed Fund Balance	8,018,180
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	6,738,605
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,756,785</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,723,039
7000 Revenue from State Sources	25,922,961
8000 Revenue from Federal Sources	1,668,000
9000 Other Financing Sources	7,186,000
Total Estimated Revenues And Other Financing Sources	<u>\$110,500,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$126,256,785</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	64,549,151
6112 Interim Real Estate Taxes	112,000
6113 Public Utility Realty Taxes	73,000
6114 Payments in Lieu of Current Taxes - State / Local	1,013
6120 Current Per Capita Taxes, Section 679	108,000
6140 Current Act 511 Taxes - Flat Rate Assessments	216,000
6150 Current Act 511 Taxes - Proportional Assessments	7,476,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	671,100
6500 Earnings on Investments	106,000
6700 Revenues from LEA Activities	223,910
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,037,800
6910 Rentals	118,000
6920 Contributions and Donations from Private Sources	37,500
6940 Tuition from Patrons	600,700
6960 Services Provided Other Local Governmental Units / LEAs	115,000
6980 Revenue from Community Services Activities	74,000
6990 Refunds and Other Miscellaneous Revenue	203,865

REVENUE FROM LOCAL SOURCES \$75,723,039

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,699,201
7112 Basic Education Funding-Social Security	1,968,030
7160 Tuition for Orphans Subsidy	110,000
7271 Special Education funds for School-Aged Pupils	2,584,180
7311 Pupil Transportation Subsidy	900,698
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	114,000
7340 State Property Tax Reduction Allocation	1,388,247
7505 Ready to Learn Block Grant	579,495
7820 State Share of Retirement Contributions	8,919,110

REVENUE FROM STATE SOURCES \$25,922,961

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	660,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	135,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	40,000
8517 NCLB, Title IV - 21st Century Schools	53,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	410,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,668,000
OTHER FINANCING SOURCES	
9100 Sale of Bonds	7,000,000
9350 Enterprise Fund Transfers	186,000
OTHER FINANCING SOURCES	\$7,186,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	110,500,000

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,549,151	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,374</u>	
Total Approx. Tax Revenue:	\$65,937,525	
Approx. Tax Levy for Tax Rate Calculation:	\$69,223,235	

	Berks	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$2,655,304,400	\$2,655,304,400
b. Real Estate Mills	26.2600	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$3,580,547,270	\$3,580,547,270
d. Assessed Value	\$2,636,071,400	\$2,636,071,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$69,728,294	\$69,728,294
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$69,728,294	\$69,728,294
(f Total * g)		
i. Base Mills Subject to Index	26.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.15631%	95.15631%
k. Tax Levy Needed	\$69,223,235	\$69,223,235
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	26.2600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$69,223,235	\$69,223,235
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,834,861
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,549,151
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,549,151
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,374</u>
Total Approx. Tax Revenue:	\$65,937,525
Approx. Tax Levy for Tax Rate Calculation:	\$69,223,235

	Berks	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.1003	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$71,438,326	\$71,438,326
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	\$6,034.00	
Number of Homestead/Farmstead Properties	8764	8764
Median Assessed Value of Homestead Properties		\$120,800

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,549,151
Amount of Tax Relief for Homestead Exclusions	<u>\$1,388,374</u>
Total Approx. Tax Revenue:	\$65,937,525
Approx. Tax Levy for Tax Rate Calculation:	\$69,223,235

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,388,247	Lowering RE Tax Rate	\$0	\$1,388,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$127			\$127
Amount of Tax Relief from State/Local Sources				\$1,388,374

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>
Berks	2,636,071,400	26.2600	69,223,235			95.15631%	
Totals:	2,636,071,400		69,223,235	- 1,388,374	= 67,834,861	X 95.15631%	= 64,549,151

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		108,000
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	\$5.00	\$0.00	108,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	108,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments			216,000
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%	5,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	693,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	1,683,000
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			7,476,000
Total Act 511, Current Taxes			7,692,000
Act 511 Tax Limit -->		3,580,547,270 X	12
		Market Value	Mills
			42,966,567
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Berks	26.2600	26.2600	0.00%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	46,311,297
1200 Special Programs - Elementary / Secondary	19,477,396
1300 Vocational Education	2,685,536
1400 Other Instructional Programs - Elementary / Secondary	400,331
1500 Nonpublic School Programs	12,324
Total Instruction	\$68,886,884
2000 Support Services	
2100 Support Services - Students	4,264,332
2200 Support Services - Instructional Staff	5,728,370
2300 Support Services - Administration	6,221,078
2400 Support Services - Pupil Health	1,126,797
2500 Support Services - Business	1,237,687
2600 Operation and Maintenance of Plant Services	7,739,871
2700 Student Transportation Services	3,533,752
2800 Support Services - Central	811,454
2900 Other Support Services	212,099
Total Support Services	\$30,875,440
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,505,063
3300 Community Services	147,613
Total Operation of Non-Instructional Services	\$2,652,676
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,185,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$12,185,000
Total Estimated Expenditures and Other Financing Uses	\$114,600,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,072,379
200 Personnel Services - Employee Benefits	17,200,792
300 Purchased Professional and Technical Services	129,022
400 Purchased Property Services	233,865
500 Other Purchased Services	625,854
600 Supplies	982,955
700 Property	37,800
800 Other Objects	28,630
Total Regular Programs - Elementary / Secondary	\$46,311,297
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,486,099
200 Personnel Services - Employee Benefits	5,549,597
300 Purchased Professional and Technical Services	972,000
400 Purchased Property Services	5,900
500 Other Purchased Services	3,238,700
600 Supplies	214,000
700 Property	10,500
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$19,477,396
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,068,775
200 Personnel Services - Employee Benefits	635,911
400 Purchased Property Services	3,000
500 Other Purchased Services	933,300
600 Supplies	44,550
Total Vocational Education	\$2,685,536
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	69,333
200 Personnel Services - Employee Benefits	29,998
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	1,800
500 Other Purchased Services	295,500
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$400,331
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,324
Total Nonpublic School Programs	\$12,324
Total Instruction	\$68,886,884
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,401,725
200 Personnel Services - Employee Benefits	1,587,668

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	206,550
400 Purchased Property Services	3,133
500 Other Purchased Services	2,400
600 Supplies	53,096
800 Other Objects	9,760
Total Support Services - Students	\$4,264,332
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,296,732
200 Personnel Services - Employee Benefits	1,771,408
300 Purchased Professional and Technical Services	130,832
400 Purchased Property Services	781,383
500 Other Purchased Services	128,855
600 Supplies	587,680
700 Property	18,000
800 Other Objects	13,480
Total Support Services - Instructional Staff	\$5,728,370
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,192,542
200 Personnel Services - Employee Benefits	2,140,491
300 Purchased Professional and Technical Services	660,880
400 Purchased Property Services	4,750
500 Other Purchased Services	106,150
600 Supplies	69,665
700 Property	400
800 Other Objects	46,200
Total Support Services - Administration	\$6,221,078
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	715,449
200 Personnel Services - Employee Benefits	388,348
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	1,800
600 Supplies	16,000
800 Other Objects	600
Total Support Services - Pupil Health	\$1,126,797
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	687,859
200 Personnel Services - Employee Benefits	515,788
300 Purchased Professional and Technical Services	14,600
400 Purchased Property Services	3,960
500 Other Purchased Services	600
600 Supplies	7,380
800 Other Objects	7,500
Total Support Services - Business	\$1,237,687
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,694,480

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,238,291
300 Purchased Professional and Technical Services	77,900
400 Purchased Property Services	686,645
500 Other Purchased Services	299,640
600 Supplies	1,677,235
700 Property	54,750
800 Other Objects	10,930
Total Operation and Maintenance of Plant Services	\$7,739,871
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,798,503
200 Personnel Services - Employee Benefits	908,223
300 Purchased Professional and Technical Services	76,058
400 Purchased Property Services	90,073
500 Other Purchased Services	258,370
600 Supplies	378,813
700 Property	17,000
800 Other Objects	6,712
Total Student Transportation Services	\$3,533,752
2800 Support Services - Central	
100 Personnel Services - Salaries	232,578
200 Personnel Services - Employee Benefits	227,268
300 Purchased Professional and Technical Services	316,908
400 Purchased Property Services	5,425
500 Other Purchased Services	25,675
600 Supplies	350
800 Other Objects	3,250
Total Support Services - Central	\$811,454
2900 Other Support Services	
400 Purchased Property Services	6,000
500 Other Purchased Services	206,099
Total Other Support Services	\$212,099
Total Support Services	\$30,875,440
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,382,466
200 Personnel Services - Employee Benefits	682,684
300 Purchased Professional and Technical Services	143,535
400 Purchased Property Services	33,500
500 Other Purchased Services	61,800
600 Supplies	151,240
800 Other Objects	49,838
Total Student Activities	\$2,505,063
3300 Community Services	
100 Personnel Services - Salaries	102,972

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	21,641
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	9,000
600 Supplies	11,000
Total Community Services	\$147,613
Total Operation of Non-Instructional Services	\$2,652,676
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,185,000
Total Interfund Transfers - Out	\$11,185,000
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$12,185,000
TOTAL EXPENDITURES	\$114,600,000

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	25,000,000	21,900,000
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	7,455,000	6,970,000
Other Capital Projects Fund	7,000,000	2,890,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	135,000	100,000
Child Care Operations Fund	300,000	280,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	35,000	35,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	230,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$40,155,000	\$32,375,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$40,155,000	\$32,375,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	64,975,000	63,085,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,500,000	9,700,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$75,775,000	\$73,985,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	60,000	62,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$60,000	\$62,000
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)	178,000	180,000
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund	\$178,000	\$180,000
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	\$76,013,000	\$74,227,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	17,000,000	17,000,000
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	100,000	100,000
Other Capital Projects Fund	800,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund	40,000	40,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	230,000	200,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$18,270,000	\$18,440,000
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TOTAL INDEBTEDNESS	\$94,283,000	\$92,667,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	191,164
0820 Restricted Fund Balance	77,744
0830 Committed Fund Balance	4,918,180
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,738,605
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,656,785
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,925,693