

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/18/2019

Jeff Helly

 President of the Board - Original Signature Required

 Date 2-18-2019

Robert W Cochran

 Secretary of the Board - Original Signature Required

 Date 2-18-2019

John Stille

 Chief School Administrator - Original Signature Required

 Date 2-18-19

Robert W Cochran

 Contact Person

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 Extension

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 Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$856,905.00 Approved Referendum Exception Amt: \$0.00	An estimated \$915,946 in Special Education exceptions are available and will be applied for.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Experience dictates there are certain items that are difficult to accurately predict, including state revenues, when formulating a budget.
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.	This represents approximately 6.35% of expenditures and is a reserve against financial calamity such as a reduction of or lack of state revenues.
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 fund balance is for employee retirement and severance commitments.

<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	3,396,676
0850 Unassigned Fund Balance	5,781,311
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,177,987</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,775,030
7000 Revenue from State Sources	14,711,800
8000 Revenue from Federal Sources	361,328
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$90,848,158</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$100,026,145</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	70,405,443
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	65,000
6150 Current Act 511 Taxes - Proportional Assessments	1,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	850,000
6700 Revenues from LEA Activities	372,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	532,087
6910 Rentals	60,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	110,000

REVENUE FROM LOCAL SOURCES \$75,775,030**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,511,340
7160 Tuition for Orphans Subsidy	30,000
7250 Migratory Children	200
7271 Special Education funds for School-Aged Pupils	1,691,649
7311 Pupil Transportation Subsidy	612,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	138,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	284,667
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7810 State Share of Social Security and Medicare Taxes	1,462,640
7820 State Share of Retirement Contributions	6,901,304

REVENUE FROM STATE SOURCES \$14,711,800**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,900
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	184,891

REVENUE FROM FEDERAL SOURCES \$361,328**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 90,848,158**

Act 1 Index (current): 2.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$70,420,410		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$70,420,410		
Approx. Tax Levy for Tax Rate Calculation:	\$72,411,733		

	Chester	Delaware	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$1,953,705,550	\$551,668,754	\$2,505,374,304
b. Real Estate Mills	28.5100	25.1500	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$2,980,731,999	\$745,775,659	\$3,726,507,658
d. Assessed Value	\$1,959,713,390	\$556,115,597	\$2,515,828,987
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$55,700,145	\$13,874,469	\$69,574,614
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	79.98728%	20.01272%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$55,650,841	\$13,923,773	\$69,574,614
(f Total * g)			
i. Base Mills Subject to Index	28.5100	25.2393	
(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	97.25000%	97.25000%	97.25000%
k. Tax Levy Needed	\$57,920,176	\$14,491,557	\$72,411,733
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	29.5500	26.0500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$57,909,531	\$14,486,811	\$72,396,342
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$72,396,342
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$70,405,443
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$70,420,410		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$70,420,410		
Approx. Tax Levy for Tax Rate Calculation:	\$72,411,733		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.1657	25.8198	
q. Mills In Excess of Index (if l > p), (l - p))	0.3843	0.2302	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,156,413	\$14,358,793	\$71,515,206
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$753,118	\$128,018	\$881,136
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$732,407	\$124,498	\$856,905

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			\$0

Act 1 Index (current): 2.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$70,420,410			
Amount of Tax Relief for Homestead Exclusions	\$0			
Total Approx. Tax Revenue:	\$70,420,410			
Approx. Tax Levy for Tax Rate Calculation:	\$72,411,733			

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$0

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	1,959,713,390	29.5500	57,909,531			97.25000%	
Delaware	556,115,597	26.0500	14,486,811			97.25000%	
Totals:	2,515,828,987		72,396,342	- 0 =	72,396,342 X	97.25000% =	70,405,443

	<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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			1,250,000
Total Act 511, Current Taxes			1,250,000
Act 511 Tax Limit -->		3,726,507,658 X	12
		Market Value	Mills
			44,718,092
			(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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Chester	28.5100	29.5500	3.65%	No	2.3%				
	Delaware	25.2393	26.0500	3.22%	No	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,158,417
1200 Special Programs - Elementary / Secondary	14,234,626
1300 Vocational Education	915,388
1400 Other Instructional Programs - Elementary / Secondary	421,137
Total Instruction	\$50,729,568
2000 Support Services	
2100 Support Services - Students	4,174,523
2200 Support Services - Instructional Staff	5,195,306
2300 Support Services - Administration	4,213,985
2400 Support Services - Pupil Health	781,461
2500 Support Services - Business	1,116,347
2600 Operation and Maintenance of Plant Services	6,756,858
2700 Student Transportation Services	4,743,494
2800 Support Services - Central	1,314,296
2900 Other Support Services	42,097
Total Support Services	\$28,338,367
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,880,924
3300 Community Services	25,302
Total Operation of Non-Instructional Services	\$1,906,226
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,602,798
5200 Interfund Transfers - Out	866,752
5900 Budgetary Reserve	419,414
Total Other Expenditures and Financing Uses	\$9,888,964
Total Estimated Expenditures and Other Financing Uses	\$90,863,125

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,373,100
200 Personnel Services - Employee Benefits	12,322,770
300 Purchased Professional and Technical Services	1,021,753
400 Purchased Property Services	174,000
500 Other Purchased Services	671,950
600 Supplies	531,144
700 Property	63,700
Total Regular Programs - Elementary / Secondary	\$35,158,417
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,553,951
200 Personnel Services - Employee Benefits	4,104,775
300 Purchased Professional and Technical Services	3,139,900
400 Purchased Property Services	3,000
500 Other Purchased Services	358,000
600 Supplies	75,000
Total Special Programs - Elementary / Secondary	\$14,234,626
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	135,000
500 Other Purchased Services	780,388
Total Vocational Education	\$915,388
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	3,537
300 Purchased Professional and Technical Services	39,500
500 Other Purchased Services	355,100
Total Other Instructional Programs - Elementary / Secondary	\$421,137
Total Instruction	\$50,729,568
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,428,096
200 Personnel Services - Employee Benefits	1,506,967
300 Purchased Professional and Technical Services	194,000
500 Other Purchased Services	21,500
600 Supplies	22,960
700 Property	1,000
Total Support Services - Students	\$4,174,523
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,930,498
200 Personnel Services - Employee Benefits	1,227,023
300 Purchased Professional and Technical Services	119,000
400 Purchased Property Services	35,500
500 Other Purchased Services	210,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	147,310
700 Property	1,525,975
Total Support Services - Instructional Staff	\$5,195,306
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,257,698
200 Personnel Services - Employee Benefits	1,477,268
300 Purchased Professional and Technical Services	300,800
400 Purchased Property Services	18,000
500 Other Purchased Services	67,254
600 Supplies	57,965
800 Other Objects	35,000
Total Support Services - Administration	\$4,213,985
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	492,918
200 Personnel Services - Employee Benefits	260,193
300 Purchased Professional and Technical Services	6,400
400 Purchased Property Services	950
500 Other Purchased Services	1,000
600 Supplies	20,000
Total Support Services - Pupil Health	\$781,461
2500 Support Services - Business	
100 Personnel Services - Salaries	611,713
200 Personnel Services - Employee Benefits	324,134
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	20,000
500 Other Purchased Services	61,000
600 Supplies	20,500
800 Other Objects	4,000
Total Support Services - Business	\$1,116,347
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,555,729
200 Personnel Services - Employee Benefits	1,856,979
300 Purchased Professional and Technical Services	122,500
400 Purchased Property Services	380,000
500 Other Purchased Services	394,150
600 Supplies	1,412,500
700 Property	35,000
Total Operation and Maintenance of Plant Services	\$6,756,858
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,037,387
200 Personnel Services - Employee Benefits	1,651,557
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	13,000
500 Other Purchased Services	148,550
600 Supplies	375,000

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<u>Description</u>	<u>Amount</u>
700 Property	500,000
Total Student Transportation Services	\$4,743,494
2800 Support Services - Central	
100 Personnel Services - Salaries	768,353
200 Personnel Services - Employee Benefits	475,943
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	17,000
600 Supplies	15,000
700 Property	3,000
Total Support Services - Central	\$1,314,296
2900 Other Support Services	
500 Other Purchased Services	42,097
Total Other Support Services	\$42,097
Total Support Services	\$28,338,367
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,148,986
200 Personnel Services - Employee Benefits	463,077
300 Purchased Professional and Technical Services	101,027
400 Purchased Property Services	18,800
500 Other Purchased Services	34,400
600 Supplies	103,828
800 Other Objects	10,806
Total Student Activities	\$1,880,924
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	6,802
400 Purchased Property Services	500
600 Supplies	500
Total Community Services	\$25,302
Total Operation of Non-Instructional Services	\$1,906,226
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,407,798
900 Other Uses of Funds	5,195,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,602,798
5200 Interfund Transfers - Out	
900 Other Uses of Funds	866,752
Total Interfund Transfers - Out	\$866,752
5900 Budgetary Reserve	
800 Other Objects	419,414

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$419,414
Total Other Expenditures and Financing Uses	\$9,888,964
TOTAL EXPENDITURES	\$90,863,125

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,400,000	4,300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,500,000	4,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,565,000	\$25,465,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,000,000	4,000,000
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	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments	\$4,025,000	\$4,025,000
TOTAL CASH AND INVESTMENTS	\$32,590,000	\$29,490,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	81,190,000	75,995,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$82,990,000	\$77,795,000
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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		

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 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

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 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

06/30/2019 Estimate

06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 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	\$82,990,000	\$77,795,000

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	12,000,000	12,000,000
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	1,000,000	1,000,000
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	\$13,000,000	\$13,000,000
TOTAL INDEBTEDNESS	\$95,990,000	\$90,795,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,396,676
0850 Unassigned Fund Balance	5,766,344
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,163,020
 5900 Budgetary Reserve	 419,414
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	 \$9,582,434