LEA Name : Haverford Township SD | Class : 2 | AUN Number : 125234502 | County : Delaware

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Lawrence A. Feinberg — President of the Board - Original Signature Required — Date: 6/13/19

Secretary of the Board - Original Signature Required — Date: 6/13/19

Chief School Administrator - Original Signature Required — Date: 6/13/19

Robert L Riegel — Contact Person

(610)853-5900 — Telephone — Extn :7106 — Extension

rriegel@haverfordsd.net — Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Haverford Township SD	Delaware	125234502

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 2019-2020 (compared to 2018-2019)?

Yes x

No

If yes, see information below, taken from the 2019-2020 General Fund Budget

Total Budgeted Expenditures	$129159237
Ending Unassigned Fund Balance	$9614115
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes x

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
Maureen Reade	6/13/19

DUE DATE: AUGUST 15, 2019

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Haverford Township SD	Delaware	125234502

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
Lawrence R. Feudale	6/13/19

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $2,103,839.00 C x 2%: $42,076.78	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	

ITEM	AMOUNTS	
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	1,700,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	11,178,620	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$12,878,620**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	103,231,313	
7000 Revenue from State Sources	22,519,737	
8000 Revenue from Federal Sources	1,842,682	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		**$127,594,732**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$140,473,352**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	97,689,063
6112 Interim Real Estate Taxes	480,000
6113 Public Utility Realty Taxes	92,250
6150 Current Act 511 Taxes - Proportional Assessments	1,680,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,800,000
6500 Earnings on Investments	1,100,000
6700 Revenues from LEA Activities	60,000
6910 Rentals	145,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	**$103,231,313**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,794,812
7271 Special Education funds for School-Aged Pupils	2,508,950
7311 Pupil Transportation Subsidy	1,298,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	255,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	134,223
7340 State Property Tax Reduction Allocation	2,103,839
7505 Ready to Learn Block Grant	200,639
7810 State Share of Social Security and Medicare Taxes	2,189,377
7820 State Share of Retirement Contributions	10,034,897
REVENUE FROM STATE SOURCES	**$22,519,737**
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	839,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	195,068
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,612
8731 ARRA - Build America Bonds	373,002
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	**$1,842,682**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	**$1,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**127,594,732**

Act 1 Index (current): 2.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$97,689,063**
Amount of Tax Relief for Homestead Exclusions	**$2,103,839**
Total Approx. Tax Revenue:	**$99,792,902**
Approx. Tax Levy for Tax Rate Calculation:	**$102,689,601**

		Delaware	Total
	2018-19 Data		
	a. Assessed Value	$3,136,350,692	$3,136,350,692
	b. Real Estate Mills	31.7990	
I.	**2019-20 Data**		
	c. 2017 STEB Market Value	$4,708,797,376	$4,708,797,376
	d. Assessed Value	$3,156,736,971	$3,156,736,971
	e. Assessed Value of New Constr/ Renov	$0	$0
	2018-19 Calculations		
	f. 2018-19 Tax Levy (a * b)	$99,732,816	$99,732,816
	2019-20 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2018-19 Tax Levy (f Total * g)	$99,732,816	$99,732,816
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	31.7990	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.12017%	97.12017%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$102,689,601	$102,689,601
	I. 2019-20 Real Estate Tax Rate (k / d * 1000)	**32.5303**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$102,689,601	$102,689,601
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$100,585,762
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$97,689,063

Act 1 Index (current): 2.3%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	**$97,689,063**	
Amount of Tax Relief for Homestead Exclusions	**$2,103,839**	
Total Approx. Tax Revenue:	**$99,792,902**	
Approx. Tax Levy for Tax Rate Calculation:	**$102,689,601**	
	Delaware	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.5303	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$102,689,601	$102,689,601
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		$145,230

V.

Act 1 Index (current): 2.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$97,689,063**
Amount of Tax Relief for Homestead Exclusions	**$2,103,839**
Total Approx. Tax Revenue:	**$99,792,902**
Approx. Tax Levy for Tax Rate Calculation:	**$102,689,601**

	Delaware			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,103,839	Lowering RE Tax Rate	$0	$2,103,839
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,103,839**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Delaware	3,156,736,971	32.5303	102,689,601					97.12017%		
Totals:	**3,156,736,971**		**102,689,601**	-	2,103,839	=	100,585,762	X 97.12017%	=	97,689,063

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
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
	Total Current Act 511 Taxes– Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,680,000	1,680,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes– Proportional Assessments			**1,680,000**	**1,680,000**
	Total Act 511, Current Taxes				**1,680,000**
		Act 511 Tax Limit -->	**4,708,797,376 X**	**12**	**56,505,569**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	Additional Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Delaware	31.7990	32.5303	2.30%	Yes	2.3%				
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,968,826
1200 Special Programs - Elementary / Secondary	25,581,158
1300 Vocational Education	728,760
1400 Other Instructional Programs - Elementary / Secondary	588,865
1700 Higher Education Programs for Secondary Students	1,356,296
Total Instruction	**$79,223,905**
2000 Support Services	
2100 Support Services - Students	6,119,574
2200 Support Services - Instructional Staff	4,202,622
2300 Support Services - Administration	5,887,428
2400 Support Services - Pupil Health	2,490,872
2500 Support Services - Business	1,368,885
2600 Operation and Maintenance of Plant Services	9,175,988
2700 Student Transportation Services	5,331,780
2800 Support Services - Central	2,019,747
2900 Other Support Services	115,038
Total Support Services	**$36,711,934**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,460,907
3300 Community Services	220,200
Total Operation of Non-Instructional Services	**$1,681,107**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,742,291
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	**$11,542,291**
Total Estimated Expenditures and Other Financing Uses	**$129,159,237**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,439,388
200 Personnel Services - Employee Benefits	19,475,781
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	376,964
500 Other Purchased Services	215,098
600 Supplies	1,331,730
700 Property	102,265
800 Other Objects	2,600
Total Regular Programs - Elementary / Secondary	**$50,968,826**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,334,321
200 Personnel Services - Employee Benefits	7,614,575
300 Purchased Professional and Technical Services	2,955,762
500 Other Purchased Services	4,491,500
600 Supplies	165,500
700 Property	19,500
Total Special Programs - Elementary / Secondary	**$25,581,158**
1300 Vocational Education	
500 Other Purchased Services	728,760
Total Vocational Education	**$728,760**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	358,702
200 Personnel Services - Employee Benefits	165,663
300 Purchased Professional and Technical Services	33,000
600 Supplies	31,500
Total Other Instructional Programs - Elementary / Secondary	**$588,865**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	1,356,296
Total Higher Education Programs for Secondary Students	**$1,356,296**
Total Instruction	**$79,223,905**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,379,209
200 Personnel Services - Employee Benefits	2,668,915
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	1,400
500 Other Purchased Services	5,750
600 Supplies	10,800
700 Property	1,000
800 Other Objects	2,500
Total Support Services - Students	**$6,119,574**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,264,393
200 Personnel Services - Employee Benefits	1,563,270
300 Purchased Professional and Technical Services	128,615
400 Purchased Property Services	4,261
500 Other Purchased Services	11,420
600 Supplies	186,618
700 Property	21,795
800 Other Objects	22,250
Total Support Services - Instructional Staff	**$4,202,622**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,252,549
200 Personnel Services - Employee Benefits	2,058,111
300 Purchased Professional and Technical Services	265,000
400 Purchased Property Services	18,523
500 Other Purchased Services	171,950
600 Supplies	57,300
700 Property	26,500
800 Other Objects	37,495
Total Support Services - Administration	**$5,887,428**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,239,920
200 Personnel Services - Employee Benefits	864,952
300 Purchased Professional and Technical Services	369,500
500 Other Purchased Services	500
600 Supplies	13,500
700 Property	2,500
Total Support Services - Pupil Health	**$2,490,872**
2500 Support Services - Business	
100 Personnel Services - Salaries	663,687
200 Personnel Services - Employee Benefits	409,148
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	101,350
500 Other Purchased Services	2,700
600 Supplies	63,000
700 Property	50,000
800 Other Objects	18,000
Total Support Services - Business	**$1,368,885**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,430,907
200 Personnel Services - Employee Benefits	2,381,839
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	2,056,542
500 Other Purchased Services	393,900
600 Supplies	808,610

Description	Amount
700 Property	82,190
Total Operation and Maintenance of Plant Services	**$9,175,988**
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,696,944
200 Personnel Services - Employee Benefits	1,551,961
300 Purchased Professional and Technical Services	10,325
400 Purchased Property Services	516,900
500 Other Purchased Services	147,400
600 Supplies	382,000
700 Property	26,000
800 Other Objects	250
Total Student Transportation Services	**$5,331,780**
2800 Support Services - Central	
100 Personnel Services - Salaries	676,118
200 Personnel Services - Employee Benefits	449,140
300 Purchased Professional and Technical Services	152,700
400 Purchased Property Services	633,214
500 Other Purchased Services	57,500
600 Supplies	24,075
700 Property	25,000
800 Other Objects	2,000
Total Support Services - Central	**$2,019,747**
2900 Other Support Services	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	110,038
Total Other Support Services	**$115,038**
Total Support Services	**$36,711,934**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	749,485
200 Personnel Services - Employee Benefits	326,185
300 Purchased Professional and Technical Services	113,500
400 Purchased Property Services	39,250
500 Other Purchased Services	36,900
600 Supplies	137,099
700 Property	29,738
800 Other Objects	28,750
Total Student Activities	**$1,460,907**
3300 Community Services	
500 Other Purchased Services	220,000
600 Supplies	200
Total Community Services	**$220,200**
Total Operation of Non-Instructional Services	**$1,681,107**

Description	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,352,291
900 Other Uses of Funds	6,390,000
Total Debt Service / Other Expenditures and Financing Uses	**$10,742,291**
5900 Budgetary Reserve	
800 Other Objects	800,000
Total Budgetary Reserve	**$800,000**
Total Other Expenditures and Financing Uses	**$11,542,291**
TOTAL EXPENDITURES	**$129,159,237**

Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	14,000,000	12,000,000
Public Purpose (Expendable) Trust Fund	140,000	140,000
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	6,000,000	6,000,000
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	350,000	350,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$20,490,000**	**$18,490,000**

Long-Term Investments	06/30/2019 Estimate	06/30/2020 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	06/30/2019 Estimate	06/30/2020 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$20,490,000**	**$18,490,000**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	108,880,000	112,160,000
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	**$108,880,000**	**$112,160,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2019 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		

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		

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 Permanent Fund		
Total Long-Term Indebtedness	**$108,880,000**	**$112,160,000**

Short-Term Payables	06/30/2019 Estimate	06/30/2020 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	**$108,880,000**	**$112,160,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,614,115
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$11,314,115**
5900 Budgetary Reserve	**800,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$12,114,115**