


FINAL GENERAL FUND BUDGET


Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

	_____	_____
President of the Board - Original Signature Required		Date 6-17-2019

	_____	_____
Secretary of the Board - Original Signature Required		Date 6-17-2019

	_____	_____
Chief School Administrator - Original Signature Required		Date 6-17-19

Robert W Cochran	_____	(610)347-0970	Extn :3319
Contact Person		Telephone	Extension

rwochran@ucfsd.net	_____
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Unionville-Chadds Ford SD	COUNTY : Chester	AUN : 124158503
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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 2019-2020 (compared to 2018-2019)?

Yes

No

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

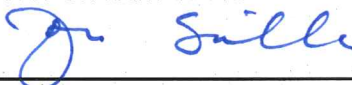
Total Budgeted Expenditures	\$90261207
Ending Unassigned Fund Balance	\$5763891
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 6.17.19
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

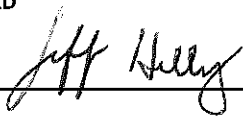
24 PS 6-687(a)(1)

(03/2006)

School District Name : Unionville-Chadds Ford SD	County : Chester	AUN Number : 124158503
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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 MAY 13, 2019
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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% 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 severance and retirement obligations

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

3,396,676

0840 Assigned Fund Balance

5,781,311

0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$9,177,987

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

73,472,715

7000 Revenue from State Sources

16,139,360

8000 Revenue from Federal Sources

631,712

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$90,243,787

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$99,421,774

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	68,098,128
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	285,000
6990 Refunds and Other Miscellaneous Revenue	110,000
REVENUE FROM LOCAL SOURCES	\$73,472,715
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,498,718
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	587,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	121,660
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,679
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,488,557
7810 State Share of Social Security and Medicare Taxes	1,461,583
7820 State Share of Retirement Contributions	6,896,314
REVENUE FROM STATE SOURCES	\$16,139,360
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
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	455,275
REVENUE FROM FEDERAL SOURCES	\$631,712
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,243,787

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:

\$68,115,548

Amount of Tax Relief for Homestead Exclusions

\$1,491,122

Total Approx. Tax Revenue:

\$69,606,670

Approx. Tax Levy for Tax Rate Calculation:

\$71,460,868

Chester

Delaware

Total

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

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%
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			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.35000%	97.35000%	97.35000%
k. Tax Levy Needed	\$57,159,605	\$14,301,263	\$71,460,868
(Approx. Tax Levy * g)			

I. 2019-20 Real Estate Tax Rate **29.1600** **25.7100**
 (k / d * 1000)

l. Tax Levy Generated by Mills	\$57,145,242	\$14,297,732	\$71,442,974
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$69,951,852
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$68,098,128
(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:

\$68,115,548

Amount of Tax Relief for Homestead Exclusions

\$1,491,122

Total Approx. Tax Revenue:

\$69,606,670

Approx. Tax Levy for Tax Rate Calculation:

\$71,460,868

	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))	0.0000	0.0000	
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)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,716.00	\$8,451.00	
Number of Homestead/Farmstead Properties	5487	1140	6627
Median Assessed Value of Homestead Properties			\$261,553

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:	\$68,115,548		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,491,122</u>		
Total Approx. Tax Revenue:	\$69,606,670		
Approx. Tax Levy for Tax Rate Calculation:	\$71,460,868		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,488,557	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,565		\$2,565
Amount of Tax Relief from State/Local Sources				\$1,491,122

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	29.1600	57,145,242			97.35000%	
Delaware	556,115,597	25.7100	14,297,732			97.35000%	
Totals:	2,515,828,987		71,442,974	- 1,491,122 =	69,951,852 X	97.35000% =	68,098,128

	<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	29.1600	2.28%	Yes	2.3%				
	Delaware	25.2393	25.7100	1.87%	Yes	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	35,096,086
1200 Special Programs - Elementary / Secondary	14,291,963
1300 Vocational Education	775,697
1400 Other Instructional Programs - Elementary / Secondary	421,114
Total Instruction	\$50,584,860
2000 Support Services	
2100 Support Services - Students	4,114,135
2200 Support Services - Instructional Staff	5,173,140
2300 Support Services - Administration	4,218,482
2400 Support Services - Pupil Health	770,113
2500 Support Services - Business	1,094,528
2600 Operation and Maintenance of Plant Services	6,697,239
2700 Student Transportation Services	4,710,495
2800 Support Services - Central	1,269,190
2900 Other Support Services	42,013
Total Support Services	\$28,089,335
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,909,588
3300 Community Services	25,287
Total Operation of Non-Instructional Services	\$1,934,875
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,485,385
5200 Interfund Transfers - Out	866,752
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,652,137
Total Estimated Expenditures and Other Financing Uses	\$90,261,207

2019-2020 Final 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	20,377,316
200 Personnel Services - Employee Benefits	12,256,223
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	\$35,096,086
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,635,321
200 Personnel Services - Employee Benefits	4,100,742
300 Purchased Professional and Technical Services	3,119,900
400 Purchased Property Services	3,000
500 Other Purchased Services	358,000
600 Supplies	75,000
Total Special Programs - Elementary / Secondary	\$14,291,963
1300 <u>Vocational Education</u>	
500 Other Purchased Services	775,697
Total Vocational Education	\$775,697
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	3,514
300 Purchased Professional and Technical Services	39,500
500 Other Purchased Services	355,100
Total Other Instructional Programs - Elementary / Secondary	\$421,114
Total Instruction	\$50,584,860
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,355,321
200 Personnel Services - Employee Benefits	1,519,354
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	\$4,114,135
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,933,998
200 Personnel Services - Employee Benefits	1,221,357
300 Purchased Professional and Technical Services	119,000
400 Purchased Property Services	35,500
500 Other Purchased Services	190,000
600 Supplies	147,310

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	1,525,975
Total Support Services - Instructional Staff	\$5,173,140
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,279,709
200 Personnel Services - Employee Benefits	1,469,754
300 Purchased Professional and Technical Services	290,800
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	\$4,218,482
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	482,937
200 Personnel Services - Employee Benefits	258,826
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	\$770,113
2500 Support Services - Business	
100 Personnel Services - Salaries	596,353
200 Personnel Services - Employee Benefits	322,675
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	20,000
500 Other Purchased Services	56,000
600 Supplies	20,500
800 Other Objects	4,000
Total Support Services - Business	\$1,094,528
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,555,729
200 Personnel Services - Employee Benefits	1,844,860
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	380,000
500 Other Purchased Services	394,150
600 Supplies	1,397,500
700 Property	35,000
Total Operation and Maintenance of Plant Services	\$6,697,239
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,037,387
200 Personnel Services - Employee Benefits	1,638,558
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	13,000
500 Other Purchased Services	133,550
600 Supplies	370,000
700 Property	500,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$4,710,495
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	725,619
200 Personnel Services - Employee Benefits	473,571
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	\$1,269,190
2900 <u>Other Support Services</u>	
500 Other Purchased Services	42,013
Total Other Support Services	\$42,013
Total Support Services	\$28,089,335
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,148,986
200 Personnel Services - Employee Benefits	461,741
300 Purchased Professional and Technical Services	101,027
400 Purchased Property Services	18,800
500 Other Purchased Services	34,400
600 Supplies	103,828
700 Property	30,000
800 Other Objects	10,806
Total Student Activities	\$1,909,588
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	6,787
400 Purchased Property Services	500
600 Supplies	500
Total Community Services	\$25,287
Total Operation of Non-Instructional Services	\$1,934,875
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,260,385
900 Other Uses of Funds	5,225,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,485,385
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	866,752
Total Interfund Transfers - Out	\$866,752
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,652,137
TOTAL EXPENDITURES	\$90,261,207

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
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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		
-----------------------------------------------------	--	--

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		
---------------------------------------------------------------------------	--	--

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

2019-2020 Final General Fund Budget

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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	1,000,000	1,000,000
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	\$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	5,763,891
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,160,567
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,460,567