

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019

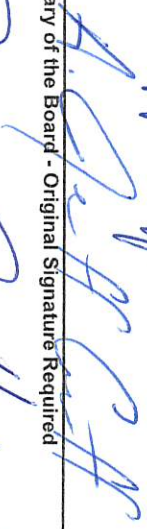
President of the Board - Original Signature Required



Date

07/11/2019

Secretary of the Board - Original Signature Required



Date

07/11/2019

Chief School Administrator - Original Signature Required



Date

07/11/2019

A. Jeff Cuff

(610)284-8038

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : William Penn SD	COUNTY : Delaware	AUN : 125239652
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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	\$98163329
Ending Unassigned Fund Balance	\$361903
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.4%

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 07/11/2019
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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 : William Penn SD	County : Delaware	AUN Number : 125239652
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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 05/28/2019
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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>
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.	Ending Fund Balance reserved for future potential budgetary needs

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

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

400,000

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

\$400,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

49,763,940

7000 Revenue from State Sources

45,014,237

8000 Revenue from Federal Sources

3,347,055

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$98,125,232

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

\$98,525,232

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	44,671,486
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	55,000
6150 Current Act 511 Taxes - Proportional Assessments	384,162
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,408,290
6500 Earnings on Investments	35,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	50,002

REVENUE FROM LOCAL SOURCES \$49,763,940**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	24,726,318
7160 Tuition for Orphans Subsidy	550,000
7271 Special Education funds for School-Aged Pupils	4,811,789
7311 Pupil Transportation Subsidy	2,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	585,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340 State Property Tax Reduction Allocation	3,404,130
7810 State Share of Social Security and Medicare Taxes	1,687,000
7820 State Share of Retirement Contributions	7,140,000

REVENUE FROM STATE SOURCES \$45,014,237**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	850,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,848,055
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	249,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000

REVENUE FROM FEDERAL SOURCES \$3,347,055**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 98,125,232**

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,671,486
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,130</u>
Total Approx. Tax Revenue:	\$48,075,616
Approx. Tax Levy for Tax Rate Calculation:	\$53,145,827

Delaware

Total

2018-19 Data		
a. Assessed Value	\$1,131,131,353	\$1,131,131,353
b. Real Estate Mills	46.0000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,374,564,406	\$1,374,564,406
d. Assessed Value	\$1,128,361,502	\$1,128,361,502
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$52,032,042	\$52,032,042
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$52,032,042	\$52,032,042
(f Total * g)		
i. Base Mills Subject to Index	46.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.80692%	89.80692%
k. Tax Levy Needed	\$53,145,827	\$53,145,827
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	47.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,145,827	\$53,145,827
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,741,697
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,671,486
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$44,671,486
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,130</u>
Total Approx. Tax Revenue:	\$48,075,616
Approx. Tax Levy for Tax Rate Calculation:	\$53,145,827

	Delaware	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.5640	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,669,386	\$53,669,386
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	\$10,191.00	
Number of Homestead/Farmstead Properties	7095	7095
Median Assessed Value of Homestead Properties		\$75,810

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,671,486
Amount of Tax Relief for Homestead Exclusions	<u>\$3,404,130</u>
Total Approx. Tax Revenue:	\$48,075,616
Approx. Tax Levy for Tax Rate Calculation:	\$53,145,827

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,404,130	Lowering RE Tax Rate	\$0	\$3,404,130
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,404,130

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>
Delaware	1,128,361,502	47.1000	53,145,827			89.80692%	
Totals:	1,128,361,502		53,145,827	3,404,130	49,741,697	89.80692%	44,671,486

	<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 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
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%	780,000	384,162
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 780,000 384,162

Total Act 511, Current Taxes 384,162

Act 511 Tax Limit -->	1,374,564,406	12	16,494,773
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Delaware	46.0000	47.1000	2.40%	Yes	3.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,166,521
1200 Special Programs - Elementary / Secondary	17,974,971
1300 Vocational Education	1,709,319
1400 Other Instructional Programs - Elementary / Secondary	223,636
1700 Higher Education Programs for Secondary Students	414,333
Total Instruction	\$62,488,780
2000 Support Services	
2100 Support Services - Students	3,702,559
2200 Support Services - Instructional Staff	3,121,926
2300 Support Services - Administration	7,028,090
2400 Support Services - Pupil Health	1,338,037
2500 Support Services - Business	1,142,210
2600 Operation and Maintenance of Plant Services	6,207,002
2700 Student Transportation Services	6,283,330
2800 Support Services - Central	1,518,799
2900 Other Support Services	34,440
Total Support Services	\$30,376,393
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,306,530
3300 Community Services	200,000
Total Operation of Non-Instructional Services	\$1,506,530
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,491,626
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$3,791,626
Total Estimated Expenditures and Other Financing Uses	\$98,163,329

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	22,632,639
200 Personnel Services - Employee Benefits	12,256,272
300 Purchased Professional and Technical Services	134,866
400 Purchased Property Services	249,097
500 Other Purchased Services	5,445,863
600 Supplies	1,336,977
700 Property	110,807
Total Regular Programs - Elementary / Secondary	\$42,166,521
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,294,815
200 Personnel Services - Employee Benefits	3,051,327
300 Purchased Professional and Technical Services	2,860,955
500 Other Purchased Services	4,649,867
600 Supplies	114,940
700 Property	3,067
Total Special Programs - Elementary / Secondary	\$17,974,971
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	348,722
200 Personnel Services - Employee Benefits	232,481
500 Other Purchased Services	1,128,116
Total Vocational Education	\$1,709,319
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	94,978
200 Personnel Services - Employee Benefits	45,728
500 Other Purchased Services	75,000
600 Supplies	7,930
Total Other Instructional Programs - Elementary / Secondary	\$223,636
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	386,333
600 Supplies	28,000
Total Higher Education Programs for Secondary Students	\$414,333
Total Instruction	\$62,488,780
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,168,491
200 Personnel Services - Employee Benefits	1,342,670
300 Purchased Professional and Technical Services	103,574
500 Other Purchased Services	25,930
600 Supplies	52,205
700 Property	9,254
800 Other Objects	435

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,702,559
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,287,380
200 Personnel Services - Employee Benefits	939,709
300 Purchased Professional and Technical Services	427,516
400 Purchased Property Services	35,345
500 Other Purchased Services	2,520
600 Supplies	84,061
700 Property	345,395
Total Support Services - Instructional Staff	\$3,121,926
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,657,830
200 Personnel Services - Employee Benefits	2,519,117
300 Purchased Professional and Technical Services	371,585
400 Purchased Property Services	1,058
500 Other Purchased Services	279,358
600 Supplies	112,095
700 Property	60,147
800 Other Objects	26,900
Total Support Services - Administration	\$7,028,090
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	718,445
200 Personnel Services - Employee Benefits	576,858
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	3,107
600 Supplies	9,302
700 Property	4,325
Total Support Services - Pupil Health	\$1,338,037
2500 Support Services - Business	
100 Personnel Services - Salaries	582,563
200 Personnel Services - Employee Benefits	422,985
300 Purchased Professional and Technical Services	56,112
400 Purchased Property Services	25,000
500 Other Purchased Services	37,600
600 Supplies	10,400
700 Property	4,750
800 Other Objects	2,800
Total Support Services - Business	\$1,142,210
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	90,000
200 Personnel Services - Employee Benefits	215
300 Purchased Professional and Technical Services	3,470,550
400 Purchased Property Services	1,577,472
500 Other Purchased Services	429,645
600 Supplies	598,120

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<u>Description</u>	<u>Amount</u>
700 Property	27,000
800 Other Objects	14,000
Total Operation and Maintenance of Plant Services	\$6,207,002
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	73,586
200 Personnel Services - Employee Benefits	54,308
300 Purchased Professional and Technical Services	5,092,892
400 Purchased Property Services	18,650
500 Other Purchased Services	549,394
600 Supplies	489,500
700 Property	5,000
Total Student Transportation Services	\$6,283,330
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	584,552
200 Personnel Services - Employee Benefits	350,547
300 Purchased Professional and Technical Services	317,800
400 Purchased Property Services	3,500
500 Other Purchased Services	5,000
600 Supplies	11,000
700 Property	240,000
800 Other Objects	6,400
Total Support Services - Central	\$1,518,799
2900 <u>Other Support Services</u>	
500 Other Purchased Services	34,440
Total Other Support Services	\$34,440
Total Support Services	\$30,376,393
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	727,763
200 Personnel Services - Employee Benefits	212,267
500 Other Purchased Services	75,000
600 Supplies	12,000
800 Other Objects	279,500
Total Student Activities	\$1,306,530
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	200,000
Total Community Services	\$200,000
Total Operation of Non-Instructional Services	\$1,506,530
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,275,431
900 Other Uses of Funds	2,216,195
Total Debt Service / Other Expenditures and Financing Uses	\$3,491,626

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$3,791,626
TOTAL EXPENDITURES	\$98,163,329

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1	1
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	50,000	52,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	77,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$127,001	\$127,001

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	\$127,001	\$127,001
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	132,000	135,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$132,000	\$135,000
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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

06/30/2019 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	\$132,000	\$135,000

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	\$132,000	\$135,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	361,903
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$361,903

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$361,903
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