





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



24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Radnor Township SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125237603
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  	<b>DATE</b>  
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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>
1550	<p>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.</p> <p>(A x B x TR) - C: \$29,419.66 C x 2%: \$29,062.04</p>	<p>Based on the districts calculation and the closeness of the numbers being compare it is the opinion of the district the calculation is correct.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary Reserve will be used for unforeseen staffing expenditures.</p>
8080	<p>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.</p>	<p>Reserve for unforeseen expenditures.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,499,434
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,687,072
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,186,506</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	82,949,778
7000 Revenue from State Sources	16,090,706
8000 Revenue from Federal Sources	845,528
9000 Other Financing Sources	7,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$99,893,512</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$119,080,018</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	76,327,054
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	78,020
6114 Payments in Lieu of Current Taxes - State / Local	223,260
6140 Current Act 511 Taxes - Flat Rate Assessments	105,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	31,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	411,839
6910 Rentals	151,605
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	2,300,000
6990 Refunds and Other Miscellaneous Revenue	162,000

**REVENUE FROM LOCAL SOURCES \$82,949,778**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	2,392,861
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	1,798,604
7311 Pupil Transportation Subsidy	440,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	425,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	105,159
7330 Health Services (Medical, Dental, Nurse, Act 25)	133,052
7340 State Property Tax Reduction Allocation	1,453,102
7505 Ready to Learn Block Grant	113,925
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	15,000
7810 State Share of Social Security and Medicare Taxes	1,635,518
7820 State Share of Retirement Contributions	7,378,485

**REVENUE FROM STATE SOURCES \$16,090,706**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	330,184
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,886
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	33,458
8731 ARRA - Build America Bonds	80,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8732 ARRA - Qualified School Construction Bonds (QSCB)	170,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$845,528</b>
<b>OTHER FINANCING SOURCES</b>	
9500 Capital Contributions	2,500
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000
<b>OTHER FINANCING SOURCES</b>	<b>\$7,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>99,893,512</b>

Act 1 Index (current): 2.3%

Calculation Method:	Rate	Additional Mills For Community College: 0.5045
Approx. Tax Revenue from RE Taxes:	\$74,753,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,102</u>	
Total Approx. Tax Revenue:	\$76,206,492	
Approx. Tax Levy for Tax Rate Calculation:	\$79,105,489	
	Delaware	Total

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<b>2018-19 Data</b>		
a. Assessed Value	\$3,208,745,261	\$3,208,745,261
b. Real Estate Mills	23.6935	23.6935

<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$5,188,529,135	\$5,188,529,135
d. Assessed Value	\$3,240,222,200	\$3,240,222,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$76,026,406	\$76,026,406
(a * b)		

<b>II. 2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$76,026,406
(f Total * g)		
i. Base Mills Subject to Index	23.6935	23.6935
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.26670%	96.26670%
k. Tax Levy Needed		\$79,105,489
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>24.4136</b>	<b>24.4136</b>
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$79,105,489	\$79,105,489
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,652,387
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,753,390
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.3%

Calculation Method: Rate Additional Mills For Community College: 0.5045

Approx. Tax Revenue from RE Taxes:	\$74,753,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,102</u>	
Total Approx. Tax Revenue:	\$76,206,492	
Approx. Tax Levy for Tax Rate Calculation:	\$79,105,489	
	<b>Delaware</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	24.2384	24.2385
q. Mills In Excess of Index (if (l > p), (l - p))	0.1752	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$78,537,802	\$78,537,802
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$567,687	\$567,687
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$546,494	\$546,494
<b>v. 2015-2016 Total Real Estate Mills</b>	<b>24.9181</b>	
w. Tax Levy Generated By Mills (Line m)	\$79,105,489	\$79,105,489
<b>V.</b> x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$1,634,692	\$1,634,692
y. Tax Levy minus Tax Relief for Homestead Exclusions		\$79,287,079
z. Net Tax Revenue Generated by Mills (y * j)		\$76,327,054

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<b>Information Related to Property Tax Relief</b>		
<b>V1.</b> Assessed Value Exclusion per Homestead	\$12,323.57	
Number of Homestead/Farmstead Properties	4732	4732
Median Assessed Value of Homestead Properties		\$293,300

Act 1 Index (current): 2.3%

Calculation Method:	Rate	Additional Mills For Community College:	0.5045
Approx. Tax Revenue from RE Taxes:	\$74,753,390		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,102</u>		
Total Approx. Tax Revenue:	\$76,206,492		
Approx. Tax Levy for Tax Rate Calculation:	\$79,105,489		
	Delaware	Total	

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,453,102	Lowering RE Tax Rate	\$0	\$1,453,102
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,453,102</b>

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	3,240,222,200	24.9181	80,740,181			96.26670%	
<b>Totals:</b>	<b>3,240,222,200</b>		<b>80,740,181</b>	- 1,453,102	= 79,287,079	X 96.26670%	= 76,327,054

	<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	\$5.00	\$0.00	105,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>105,000</b>
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%	1,500,000
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>1,500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,605,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>5,188,529,135</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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	23.6935	24.4136	3.04%	No	2.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	39,751,058
1200 Special Programs - Elementary / Secondary	15,928,266
1300 Vocational Education	226,972
1400 Other Instructional Programs - Elementary / Secondary	28,031
1700 Higher Education Programs for Secondary Students	1,159,845
<b>Total Instruction</b>	<b>\$57,094,172</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,769,960
2200 Support Services - Instructional Staff	4,221,341
2300 Support Services - Administration	5,691,322
2400 Support Services - Pupil Health	1,161,502
2500 Support Services - Business	1,112,841
2600 Operation and Maintenance of Plant Services	8,216,003
2700 Student Transportation Services	4,638,816
2800 Support Services - Central	1,079,280
2900 Other Support Services	79,561
<b>Total Support Services</b>	<b>\$30,970,626</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,439,787
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,439,787</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,238,377
5200 Interfund Transfers - Out	3,484,191
5900 Budgetary Reserve	759,791
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,482,359</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$100,986,944</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	23,125,345
200 Personnel Services - Employee Benefits	14,730,516
300 Purchased Professional and Technical Services	1,041,495
400 Purchased Property Services	91,298
500 Other Purchased Services	125,600
600 Supplies	616,442
700 Property	12,190
800 Other Objects	8,172
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$39,751,058</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,558,298
200 Personnel Services - Employee Benefits	3,275,100
300 Purchased Professional and Technical Services	1,906,301
400 Purchased Property Services	15,000
500 Other Purchased Services	4,987,047
600 Supplies	159,940
700 Property	26,160
800 Other Objects	420
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,928,266</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	226,972
<b>Total Vocational Education</b>	<b>\$226,972</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,031
500 Other Purchased Services	11,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$28,031</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,159,845
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,159,845</b>
<b>Total Instruction</b>	<b>\$57,094,172</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,643,525
200 Personnel Services - Employee Benefits	1,630,236
300 Purchased Professional and Technical Services	419,100
500 Other Purchased Services	22,890
600 Supplies	33,508
700 Property	14,170
800 Other Objects	6,531
<b>Total Support Services - Students</b>	<b>\$4,769,960</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,131,292
200 Personnel Services - Employee Benefits	1,638,087
300 Purchased Professional and Technical Services	120,276
400 Purchased Property Services	74,038
500 Other Purchased Services	122,790
600 Supplies	130,120
800 Other Objects	4,738
<b>Total Support Services - Instructional Staff</b>	<b>\$4,221,341</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,915,823
200 Personnel Services - Employee Benefits	1,913,005
300 Purchased Professional and Technical Services	311,465
400 Purchased Property Services	254,546
500 Other Purchased Services	93,175
600 Supplies	64,949
700 Property	6,100
800 Other Objects	132,259
<b>Total Support Services - Administration</b>	<b>\$5,691,322</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	519,127
200 Personnel Services - Employee Benefits	421,535
300 Purchased Professional and Technical Services	202,700
400 Purchased Property Services	1,000
500 Other Purchased Services	1,600
600 Supplies	9,000
700 Property	6,540
<b>Total Support Services - Pupil Health</b>	<b>\$1,161,502</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	570,838
200 Personnel Services - Employee Benefits	392,618
300 Purchased Professional and Technical Services	13,700
400 Purchased Property Services	3,910
500 Other Purchased Services	121,125
600 Supplies	7,300
700 Property	1,500
800 Other Objects	1,850
<b>Total Support Services - Business</b>	<b>\$1,112,841</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,269,773
200 Personnel Services - Employee Benefits	2,357,960
300 Purchased Professional and Technical Services	89,000
400 Purchased Property Services	753,470
500 Other Purchased Services	252,000
600 Supplies	1,384,800

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	67,000
800 Other Objects	42,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,216,003</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,181,721
200 Personnel Services - Employee Benefits	1,845,920
300 Purchased Professional and Technical Services	65,500
400 Purchased Property Services	10,500
500 Other Purchased Services	179,800
600 Supplies	349,900
700 Property	4,500
800 Other Objects	975
<b>Total Student Transportation Services</b>	<b>\$4,638,816</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	646,485
200 Personnel Services - Employee Benefits	409,372
500 Other Purchased Services	16,600
600 Supplies	5,298
800 Other Objects	1,525
<b>Total Support Services - Central</b>	<b>\$1,079,280</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	79,561
<b>Total Other Support Services</b>	<b>\$79,561</b>
<b>Total Support Services</b>	<b>\$30,970,626</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	724,476
200 Personnel Services - Employee Benefits	320,579
300 Purchased Professional and Technical Services	188,616
400 Purchased Property Services	8,500
500 Other Purchased Services	12,000
600 Supplies	90,784
800 Other Objects	94,832
<b>Total Student Activities</b>	<b>\$1,439,787</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,439,787</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,257,157
900 Other Uses of Funds	3,981,220
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,238,377</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,484,191
<b>Total Interfund Transfers - Out</b>	<b>\$3,484,191</b>



<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	759,791
<b>Total Budgetary Reserve</b>	<b>\$759,791</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,482,359</b>
<b>TOTAL EXPENDITURES</b>	<b>\$100,986,944</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	25,000,000	25,000,000
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	3,000,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund	1,500,000	1,500,000
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	360,000	360,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund	6,000	6,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$30,466,000</b>	<b>\$28,966,000</b>

**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** **\$30,466,000** **\$28,966,000**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	91,329,064	84,243,324
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	673,671	673,671
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	103,026	96,026
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$92,105,761</b>	<b>\$85,013,021</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$92,105,761</b>	<b>\$85,013,021</b>



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$92,105,761</b>	<b>\$85,013,021</b>
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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	18,093,074
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$18,093,074</b>
<b>5900 Budgetary Reserve</b>	<b>759,791</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$18,852,865</b>