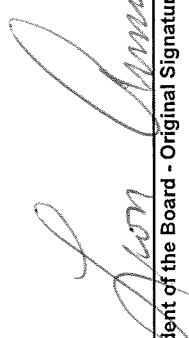


FINAL GENERAL FUND BUDGET

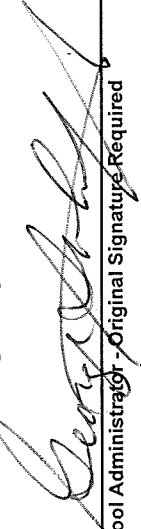
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2019



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Tracy Marshall

Contact Person

tmarshall@pdsd.org

Email Address

Date

6/19/19

Date

6/19/19

Date

6-19-19

(610)497-6300 Extn :1300

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn-Delco SD	COUNTY : Delaware	AUN : 125236903
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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	\$64625119
Ending Unassigned Fund Balance	\$4234406
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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

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)

(03/2005)

School District Name : Penn-Delco SD	County : Delaware	AUN Number : 125236903
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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 5/15/19
---	--

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for extra ordinary, unplanned expense
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.	Unassigned fund balance is reserved as sound financial practice
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed by the Board of School Directors to fund the continued increase in pension costs
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 supports the technology needs of the district

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance	41,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,200,000	
0840 Assigned Fund Balance	625,000	
0850 Unassigned Fund Balance	4,200,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,025,000</u>

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	45,614,825	
7000 Revenue from State Sources	17,097,837	
8000 Revenue from Federal Sources	435,973	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$63,148,635</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$77,173,635</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	38,963,325
6112 Interim Real Estate Taxes	85,000
6113 Public Utility Realty Taxes	42,000
6150 Current Act 511 Taxes - Proportional Assessments	4,030,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	485,000
6700 Revenues from LEA Activities	40,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	558,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	29,500
6980 Revenue from Community Services Activities	55,000
6990 Refunds and Other Miscellaneous Revenue	99,500

REVENUE FROM LOCAL SOURCES \$45,614,825**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,464,744
7271 Special Education funds for School-Aged Pupils	2,123,897
7311 Pupil Transportation Subsidy	350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	305,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,376,409
7505 Ready to Learn Block Grant	354,943
7810 State Share of Social Security and Medicare Taxes	1,075,902
7820 State Share of Retirement Contributions	4,821,942

REVENUE FROM STATE SOURCES \$17,097,837**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	264,608
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,365
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000

REVENUE FROM FEDERAL SOURCES \$435,973**TOTAL ESTIMATED REVENUES AND OTHER SOURCES****63,148,635**

Act 1 Index (current): 2.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$38,963,325

Amount of Tax Relief for Homestead Exclusions

\$1,376,409

Total Approx. Tax Revenue:

\$40,339,734

Approx. Tax Levy for Tax Rate Calculation:

\$41,338,794

Delaware

Total

2018-19 Data

a. Assessed Value \$1,391,847,374

b. Real Estate Mills 28.8719

I. 2019-20 Data

c. 2017 STEB Market Value

\$1,900,324,861

d. Assessed Value

\$1,392,802,428

e. Assessed Value of New Constr/ Renov

\$0

2018-19 Calculations

f. 2018-19 Tax Levy

\$40,185,278

(a * b)

2019-20 Calculations

g. Percent of Total Market Value

100.000000%

h. Rebalanced 2018-19 Tax Levy

\$40,185,278

II.

(f Total * g)

i. Base Mills Subject to Index

28.8719

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

97.500000%

k. Tax Levy Needed

\$41,338,794

(Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate

29.6803

(k / d * 1000)

m. Tax Levy Generated by Mills

\$41,338,794

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$39,962,385

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$38,963,325

(n * Est. Pct. Collection)

Act 1 Index (current): 2.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate
\$38,963,325
\$1,376,409
\$40,339,734
\$41,338,794
Delaware

Total

Index Maximums

p. Maximum Mills Based On Index

29.6803

(t * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$41,338,794

\$41,338,794

IV.

(p / 1000 * d)

s. Millage Rate within Index?

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$6,743.00

Number of Homestead/Farmstead Properties

6893

6893

Median Assessed Value of Homestead Properties

\$116,100

V.

Act 1 Index (current): 2.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$38,963,325

\$1,376,409

\$40,339,734

\$41,338,794

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,376,409	Lowering RE Tax Rate	\$1,376,409
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			\$1,376,409

CODE6111 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	1,392,802,428	29.6803	41,338,794			97.50000%	
Totals:	1,392,802,428		41,338,794	1,376,409	= 39,962,385	X 97.50000%	= 38,963,325

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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>	Rate			<u>Estimated Revenue</u>
6141 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0	0
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0	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 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	3,350,000	3,350,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000%	0.000%	0	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	680,000	680,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000%	0.000%	0	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000%	0.000%	0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			4,030,000	4,030,000

Total Act 511, Current Taxes

	Act 511 Tax Limit -->	1,900,324,861	X	22,803,898
		Market Value	12	(511 Limit)
			Mills	

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>									
	Delaware	28.8719	29.6803	2.80%	Yes	2.8%				
	<u>Current Act 511 Taxes — Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,269,922
1200 Special Programs - Elementary / Secondary	9,965,562
1300 Vocational Education	608,500
1400 Other Instructional Programs - Elementary / Secondary	101,244
1500 Nonpublic School Programs	19,000
1600 Adult Education Programs	13,451
Total Instruction	\$34,977,679
2000 Support Services	
2100 Support Services - Students	2,537,056
2200 Support Services - Instructional Staff	2,141,452
2300 Support Services - Administration	4,238,239
2400 Support Services - Pupil Health	883,000
2500 Support Services - Business	1,044,719
2600 Operation and Maintenance of Plant Services	5,051,817
2700 Student Transportation Services	3,821,417
2800 Support Services - Central	1,924,529
2900 Other Support Services	47,960
Total Support Services	\$21,690,189
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,034,349
3300 Community Services	209,902
Total Operation of Non-Instructional Services	\$1,244,251
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,313,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$6,713,000
Total Estimated Expenditures and Other Financing Uses	\$64,625,119

2019-2020 Final General Fund Budget

LEA : 125236903 Penn-DeIco SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,379,206
200 Personnel Services - Employee Benefits	8,290,464
300 Purchased Professional and Technical Services	665,600
400 Purchased Property Services	155,420
500 Other Purchased Services	717,396
600 Supplies	1,058,236
800 Other Objects	3,600
Total Regular Programs - Elementary / Secondary	\$24,269,922
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,603,355
200 Personnel Services - Employee Benefits	2,295,432
300 Purchased Professional and Technical Services	1,887,500
400 Purchased Property Services	140,000
500 Other Purchased Services	1,953,650
600 Supplies	85,625
Total Special Programs - Elementary / Secondary	\$9,965,562
1300 <u>Vocational Education</u>	
500 Other Purchased Services	608,500
Total Vocational Education	\$608,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,750
200 Personnel Services - Employee Benefits	14,494
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	2,500
600 Supplies	10,500
Total Other Instructional Programs - Elementary / Secondary	\$101,244
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	19,000
Total Nonpublic School Programs	\$19,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,451
500 Other Purchased Services	500
600 Supplies	1,500
Total Adult Education Programs	\$13,451
Total Instruction	\$34,977,679
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,387,409
200 Personnel Services - Employee Benefits	963,397
300 Purchased Professional and Technical Services	161,000

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	825
500 Other Purchased Services	2,000
600 Supplies	19,675
800 Other Objects	2,750
Total Support Services - Students	\$2,537,056
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,136,700
200 Personnel Services - Employee Benefits	853,479
300 Purchased Professional and Technical Services	55,400
500 Other Purchased Services	17,423
600 Supplies	72,570
800 Other Objects	5,880
Total Support Services - Instructional Staff	\$2,141,452
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,225,659
200 Personnel Services - Employee Benefits	1,384,390
300 Purchased Professional and Technical Services	421,600
500 Other Purchased Services	85,465
600 Supplies	75,345
800 Other Objects	45,780
Total Support Services - Administration	\$4,238,239
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	457,475
200 Personnel Services - Employee Benefits	287,615
300 Purchased Professional and Technical Services	115,500
400 Purchased Property Services	150
500 Other Purchased Services	1,200
600 Supplies	21,060
Total Support Services - Pupil Health	\$883,000
2500 Support Services - Business	
100 Personnel Services - Salaries	530,002
200 Personnel Services - Employee Benefits	426,307
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	36,100
500 Other Purchased Services	23,690
600 Supplies	8,000
800 Other Objects	12,920
Total Support Services - Business	\$1,044,719
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,837,204
200 Personnel Services - Employee Benefits	1,208,858
300 Purchased Professional and Technical Services	39,200
400 Purchased Property Services	393,925
500 Other Purchased Services	306,780
600 Supplies	1,254,350

Description		Amount
700 Property		10,000
800 Other Objects		1,500
Total Operation and Maintenance of Plant Services		\$5,051,817
2700 Student Transportation Services		
100 Personnel Services - Salaries		1,984,789
200 Personnel Services - Employee Benefits		893,783
400 Purchased Property Services		356,500
500 Other Purchased Services		182,740
600 Supplies		401,585
700 Property		2,020
Total Student Transportation Services		\$3,821,417
2800 Support Services - Central		
100 Personnel Services - Salaries		797,454
200 Personnel Services - Employee Benefits		554,705
300 Purchased Professional and Technical Services		279,150
400 Purchased Property Services		65,130
500 Other Purchased Services		9,240
600 Supplies		156,100
700 Property		60,000
800 Other Objects		2,750
Total Support Services - Central		\$1,924,529
2900 Other Support Services		
500 Other Purchased Services		47,960
Total Other Support Services		\$47,960
Total Support Services		\$21,690,189
3000 Operation of Non-Instructional Services		
3200 Student Activities		
100 Personnel Services - Salaries		521,596
200 Personnel Services - Employee Benefits		219,933
300 Purchased Professional and Technical Services		137,617
400 Purchased Property Services		10,800
500 Other Purchased Services		27,175
600 Supplies		93,218
800 Other Objects		24,010
Total Student Activities		\$1,034,349
3300 Community Services		
100 Personnel Services - Salaries		70,380
200 Personnel Services - Employee Benefits		30,222
300 Purchased Professional and Technical Services		2,000
400 Purchased Property Services		9,000
500 Other Purchased Services		92,000
600 Supplies		6,300
Total Community Services		\$209,902
Total Operation of Non-Instructional Services		\$1,244,251

<u>Description</u>		<u>Amount</u>
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		3,193,000
900 Other Uses of Funds		3,120,000
Total Debt Service / Other Expenditures and Financing Uses		\$6,313,000
5900 Budgetary Reserve		
800 Other Objects		400,000
Total Budgetary Reserve		\$400,000
Total Other Expenditures and Financing Uses		\$6,713,000
TOTAL EXPENDITURES		\$64,625,119

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	8,800,000	8,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,200,000	800,000
Other Capital Projects Fund	6,000,000	2,000,000
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	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$16,200,000	\$11,600,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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

\$16,200,000

\$11,600,000

<u>Long-Term Indebtedness</u>	
<u>General Fund</u>	
0510 Bonds Payable	85,005,000
0520 Extended-Term Financing Agreements Payable	
0530 Lease-Purchase Obligations	
0540 Accumulated Compensated Absences	1,100,000
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	1,550,000
0599 Other Noncurrent Liabilities	2,250,000
Total General Fund	\$89,905,000

\$86,810,000

<u>Public Purpose (Expendable) Trust Fund</u>	
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	

<u>Other Comptroller-Approved Special Revenue Funds</u>	
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	

<u>Athletic / School-Sponsored Extra Curricular Activities Fund</u>	
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	

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

<u>Capital Reserve Fund - \$ 690, \$1850</u>	
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

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 Fund06/30/2019 Estimate06/30/2020 Projection

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	\$89,905,000	\$86,810,000
Total Long-Term Indebtedness		

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	8,800,000	8,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,200,000	800,000
Other Capital Projects Fund	6,000,000	2,000,000
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	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$16,200,000	\$11,700,000
TOTAL INDEBTEDNESS	\$106,105,000	\$98,510,000

Account Description	Amounts
0810 Nonspendable Fund Balance	41,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,852,190
0840 Assigned Fund Balance	461,920
0850 Unassigned Fund Balance	4,234,406
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,548,516
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,989,516