

LEA Name : Kennett Consolidated SD

Class : 3

AUN Number : 124154003

County : Chester

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/20/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Penny L. Shaffer

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Extension

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Email Address

<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.	To cover unpredictable changes in the cost of goods and services (less than 1% of 2019-2020 budgeted expenditures).
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.	6.0% of 2019-2020 budgeted expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
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	6,049,060
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,049,060</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	68,329,632
7000 Revenue from State Sources	18,204,390
8000 Revenue from Federal Sources	1,005,440
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$87,539,462</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$93,588,522</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	59,491,771
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	64,500
6150 Current Act 511 Taxes - Proportional Assessments	5,470,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,775,000
6500 Earnings on Investments	420,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	70,861
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	17,500
6960 Services Provided Other Local Governmental Units / LEAs	95,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$68,329,632
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,798,182
7271 Special Education funds for School-Aged Pupils	1,875,489
7311 Pupil Transportation Subsidy	1,192,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	208,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	493,829
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,439,156
7505 Ready to Learn Block Grant	400,617
7810 State Share of Social Security and Medicare Taxes	1,224,110
7820 State Share of Retirement Contributions	5,487,007
REVENUE FROM STATE SOURCES	\$18,204,390
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	595,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	115,325
8516 Title III - Language Instruction for English Learners and Immigrant Students	125,115
8517 Title IV - 21st Century Schools	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	115,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,005,440
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	87,539,462

Act 1 Index (current): 2.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$59,491,771	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,439,156</u>	
Total Approx. Tax Revenue:		\$60,930,927	
Approx. Tax Levy for Tax Rate Calculation:		\$63,403,509	
		Chester	Total
2018-19 Data			
a. Assessed Value		\$2,027,121,658	\$2,027,121,658
b. Real Estate Mills		30.4479	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$3,006,515,679	\$3,006,515,679
d. Assessed Value		\$2,036,216,608	\$2,036,216,608
e. Assessed Value of New Constr/ Renov		\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy		\$61,721,598	\$61,721,598
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$61,721,598	\$61,721,598
(f Total * g)			
i. Base Mills Subject to Index		30.4479	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.00967%	96.00967%
k. Tax Levy Needed		\$63,403,509	\$63,403,509
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		31.1379	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$63,403,509	\$63,403,509
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$61,964,353
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$59,491,771
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$59,491,771	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,439,156</u>	
Total Approx. Tax Revenue:	\$60,930,927	
Approx. Tax Levy for Tax Rate Calculation:	\$63,403,509	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.1482	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$63,424,482	\$63,424,482
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$59,491,771
Amount of Tax Relief for Homestead Exclusions	<u>\$1,439,156</u>
Total Approx. Tax Revenue:	\$60,930,927
Approx. Tax Levy for Tax Rate Calculation:	\$63,403,509
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,439,156	Lowering RE Tax Rate	\$0	\$1,439,156
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,439,156

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Chester	2,036,216,608	31.1379	63,403,509				96.00967%		
Totals:	2,036,216,608		63,403,509	-	1,439,156	=	61,964,353	X	96.00967% = 59,491,771
				<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>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						0	0		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,570,000	4,570,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	900,000	900,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						5,470,000	5,470,000		
Total Act 511, Current Taxes							5,470,000		
Act 511 Tax Limit -->					3,006,515,679	X	12	36,078,188	
					Market Value		Mills	(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	30.4479	31.1379	2.27%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
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	36,826,501
1200 Special Programs - Elementary / Secondary	13,038,791
1300 Vocational Education	2,001,205
1400 Other Instructional Programs - Elementary / Secondary	176,696
Total Instruction	\$52,043,193
2000 Support Services	
2100 Support Services - Students	2,657,393
2200 Support Services - Instructional Staff	2,676,427
2300 Support Services - Administration	4,685,907
2400 Support Services - Pupil Health	896,740
2500 Support Services - Business	1,178,360
2600 Operation and Maintenance of Plant Services	7,110,783
2700 Student Transportation Services	5,286,373
2800 Support Services - Central	2,381,880
2900 Other Support Services	37,551
Total Support Services	\$26,911,414
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,542,482
Total Operation of Non-Instructional Services	\$1,542,482
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,516,703
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,606,703
Total Estimated Expenditures and Other Financing Uses	\$88,253,792

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,235,295
200 Personnel Services - Employee Benefits	13,053,003
300 Purchased Professional and Technical Services	172,649
400 Purchased Property Services	3,500
500 Other Purchased Services	3,861,233
600 Supplies	473,221
700 Property	27,600
Total Regular Programs - Elementary / Secondary	\$36,826,501
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,688,261
200 Personnel Services - Employee Benefits	1,844,491
300 Purchased Professional and Technical Services	5,347,751
400 Purchased Property Services	2,000
500 Other Purchased Services	3,084,789
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$13,038,791
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,001,205
Total Vocational Education	\$2,001,205
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	57,753
500 Other Purchased Services	118,943
Total Other Instructional Programs - Elementary / Secondary	\$176,696
Total Instruction	\$52,043,193
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,408,921
200 Personnel Services - Employee Benefits	967,472
300 Purchased Professional and Technical Services	260,950
500 Other Purchased Services	5,100
600 Supplies	13,200
700 Property	1,000
800 Other Objects	750
Total Support Services - Students	\$2,657,393
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,208,643
200 Personnel Services - Employee Benefits	742,753
300 Purchased Professional and Technical Services	73,897
400 Purchased Property Services	3,800
500 Other Purchased Services	20,350

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<u>Description</u>	<u>Amount</u>
600 Supplies	616,184
700 Property	6,800
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,676,427
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,561,301
200 Personnel Services - Employee Benefits	1,516,242
300 Purchased Professional and Technical Services	316,625
500 Other Purchased Services	174,925
600 Supplies	39,420
700 Property	9,000
800 Other Objects	68,394
Total Support Services - Administration	\$4,685,907
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	499,451
200 Personnel Services - Employee Benefits	325,688
300 Purchased Professional and Technical Services	8,115
500 Other Purchased Services	27,500
600 Supplies	35,986
Total Support Services - Pupil Health	\$896,740
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	668,035
200 Personnel Services - Employee Benefits	360,178
300 Purchased Professional and Technical Services	75,522
500 Other Purchased Services	9,250
600 Supplies	15,000
700 Property	10,000
800 Other Objects	40,375
Total Support Services - Business	\$1,178,360
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,092,732
200 Personnel Services - Employee Benefits	1,605,849
300 Purchased Professional and Technical Services	240,205
400 Purchased Property Services	1,298,597
500 Other Purchased Services	267,500
600 Supplies	1,425,400
700 Property	154,000
800 Other Objects	26,500
Total Operation and Maintenance of Plant Services	\$7,110,783
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	131,982
200 Personnel Services - Employee Benefits	98,636
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500
500 Other Purchased Services	4,994,755

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<u>Description</u>		<u>Amount</u>
600	Supplies	30,000
700	Property	25,000
800	Other Objects	1,500
Total Student Transportation Services		\$5,286,373
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	773,523
200	Personnel Services - Employee Benefits	529,467
300	Purchased Professional and Technical Services	115,000
500	Other Purchased Services	170,499
600	Supplies	353,515
700	Property	436,376
800	Other Objects	3,500
Total Support Services - Central		\$2,381,880
2900 <u>Other Support Services</u>		
500	Other Purchased Services	37,551
Total Other Support Services		\$37,551
Total Support Services		\$26,911,414
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	723,656
200	Personnel Services - Employee Benefits	407,890
300	Purchased Professional and Technical Services	101,751
400	Purchased Property Services	3,000
500	Other Purchased Services	126,481
600	Supplies	119,833
700	Property	19,111
800	Other Objects	40,760
Total Student Activities		\$1,542,482
Total Operation of Non-Instructional Services		\$1,542,482
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
400	Purchased Property Services	150,000
Total Facilities Acquisition, Construction and Improvement Services		\$150,000
Total Facilities Acquisition, Construction and Improvement Services		\$150,000
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	1,501,703
900	Other Uses of Funds	6,015,000
Total Debt Service / Other Expenditures and Financing Uses		\$7,516,703
5900 <u>Budgetary Reserve</u>		
800	Other Objects	90,000

<u>Description</u>		<u>Amount</u>
Total Budgetary Reserve		\$90,000
Total Other Expenditures and Financing Uses		\$7,606,703
TOTAL EXPENDITURES		\$88,253,792

Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	17,000,000	17,000,000
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	9,000,000	7,000,000
Other Capital Projects Fund	185,000	185,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,000,000	4,000,000
Private Purpose Trust Fund	260,000	260,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,245,000	\$29,195,000

Long-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$31,245,000	\$29,195,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	56,683,982	49,371,948
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,100,000	1,250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,940,000	7,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$64,723,982	\$57,621,948
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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	\$64,723,982	\$57,621,948

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$64,723,982	\$57,621,948

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,334,730
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,334,730
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,424,730