

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

8/13/2019

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

8.7.19

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Michelle Kelly

Contact Person

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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 : Coatesville Area SD	COUNTY : Chester	AUN : 124151902
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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	\$180688583
Ending Unassigned Fund Balance	\$1517957
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.8%

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 8.16.19
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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 : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

LEA :

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<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.	Special education placements have varied greatly and charter tuition enrollment has also varied.
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.	To provide liquidity

ITEM	AMOUNTS	
<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,000,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	120,480,802	
7000 Revenue from State Sources	52,160,015	
8000 Revenue from Federal Sources	3,565,723	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$176,206,540</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$182,206,540</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	102,785,802
6112 Interim Real Estate Taxes	215,000
6113 Public Utility Realty Taxes	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	10,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,000,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,250,000
6910 Rentals	250,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	200,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$120,480,802</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	25,864,181
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	5,492,820
7311 Pupil Transportation Subsidy	5,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	521,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	3,929,789
7505 Ready to Learn Block Grant	1,103,925
7810 State Share of Social Security and Medicare Taxes	1,491,750
7820 State Share of Retirement Contributions	6,686,550
<b>REVENUE FROM STATE SOURCES</b>	<b>\$52,160,015</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,759,889
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	259,470
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	71,475
8517 NCLB, Title IV - 21st Century Schools	124,889

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,350,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,565,723</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>176,206,540</b>

Act 1 Index (current): 2.9%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$102,785,802	
Amount of Tax Relief for Homestead Exclusions		<u>\$3,929,789</u>	
Total Approx. Tax Revenue:		\$106,715,591	
Approx. Tax Levy for Tax Rate Calculation:		\$112,125,370	
		Chester	Total
<hr/>			
2018-19 Data			
a. Assessed Value		\$2,931,793,399	\$2,931,793,399
b. Real Estate Mills		36.7537	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$4,273,071,865	\$4,273,071,865
d. Assessed Value		\$2,935,080,811	\$2,935,080,811
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy		\$107,754,255	\$107,754,255
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$107,754,255	\$107,754,255
(f Total * g)			
i. Base Mills Subject to Index		36.7537	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		95.00000%	95.00000%
k. Tax Levy Needed		\$112,125,370	\$112,125,370
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		38.2018	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$112,125,370	\$112,125,370
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$108,195,581
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$102,785,802
(n * Est. Pct. Collection)			



Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$102,785,802	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,929,789</u>	
Total Approx. Tax Revenue:	\$106,715,591	
Approx. Tax Levy for Tax Rate Calculation:	\$112,125,370	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	37.8195	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3823	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$111,003,289	\$111,003,289
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,122,081	\$1,122,081
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,065,977	\$1,065,977

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,764.00	
Number of Homestead/Farmstead Properties	15220	15220
Median Assessed Value of Homestead Properties		\$121,290

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$102,785,802
Amount of Tax Relief for Homestead Exclusions	<u>\$3,929,789</u>
Total Approx. Tax Revenue:	\$106,715,591
Approx. Tax Levy for Tax Rate Calculation:	\$112,125,370
	Chester
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,929,789	Lowering RE Tax Rate	\$0	\$3,929,789
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,929,789

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>Exclusions</u>	<u>Percent Collected</u>		
Chester	2,935,080,811	38.2018	112,125,370			95.00000%		
<b>Totals:</b>	<b>2,935,080,811</b>		<b>112,125,370</b>	-	3,929,789 =	108,195,581 X	95.00000% = 102,785,802	
				<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			\$5.00	\$0.00	80,000	80,000	
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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>80,000</b>	<b>80,000</b>	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	8,750,000	8,750,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,500,000	1,500,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>10,250,000</b>	<b>10,250,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>10,330,000</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>4,273,071,865 X</b>	<b>12</b>	<b>51,276,862</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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	36.7537	38.2018	3.95%	No	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	67,358,379
1200 Special Programs - Elementary / Secondary	45,734,803
1300 Vocational Education	4,104,317
1400 Other Instructional Programs - Elementary / Secondary	254,716
1500 Nonpublic School Programs	80,595
1800 Pre-Kindergarten	590,218
<b>Total Instruction</b>	<b>\$118,123,028</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,714,521
2200 Support Services - Instructional Staff	3,736,571
2300 Support Services - Administration	7,710,210
2400 Support Services - Pupil Health	1,140,286
2500 Support Services - Business	1,326,600
2600 Operation and Maintenance of Plant Services	9,603,416
2700 Student Transportation Services	10,152,533
2800 Support Services - Central	2,750,386
2900 Other Support Services	116,744
<b>Total Support Services</b>	<b>\$40,251,267</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,182,822
3300 Community Services	48,257
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,231,079</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	15,493,209
5900 Budgetary Reserve	5,590,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$21,083,209</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$180,688,583</b>

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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	25,198,024
200 Personnel Services - Employee Benefits	15,638,503
300 Purchased Professional and Technical Services	1,228,500
400 Purchased Property Services	9,640
500 Other Purchased Services	24,214,285
600 Supplies	1,050,836
700 Property	18,498
800 Other Objects	93
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$67,358,379</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,161,748
200 Personnel Services - Employee Benefits	3,450,004
300 Purchased Professional and Technical Services	13,724,250
500 Other Purchased Services	24,263,000
600 Supplies	40,801
800 Other Objects	95,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$45,734,803</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	447,215
200 Personnel Services - Employee Benefits	261,491
400 Purchased Property Services	2,005
500 Other Purchased Services	3,363,111
600 Supplies	25,245
700 Property	5,250
<b>Total Vocational Education</b>	<b>\$4,104,317</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	116,774
200 Personnel Services - Employee Benefits	72,942
500 Other Purchased Services	65,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$254,716</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	77,849
600 Supplies	2,746
<b>Total Nonpublic School Programs</b>	<b>\$80,595</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	345,561
200 Personnel Services - Employee Benefits	235,217
400 Purchased Property Services	80
500 Other Purchased Services	1,680
600 Supplies	6,880
800 Other Objects	800

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<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$590,218</b>
<b>Total Instruction</b>	<b>\$118,123,028</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,917,832
200 Personnel Services - Employee Benefits	1,697,239
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	3,000
600 Supplies	45,200
800 Other Objects	11,250
<b>Total Support Services - Students</b>	<b>\$3,714,521</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,310,136
200 Personnel Services - Employee Benefits	1,120,241
300 Purchased Professional and Technical Services	649,583
500 Other Purchased Services	3,000
600 Supplies	645,591
700 Property	2,520
800 Other Objects	5,500
<b>Total Support Services - Instructional Staff</b>	<b>\$3,736,571</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,698,087
200 Personnel Services - Employee Benefits	2,502,826
300 Purchased Professional and Technical Services	916,600
400 Purchased Property Services	10,932
500 Other Purchased Services	65,300
600 Supplies	64,442
700 Property	1,200
800 Other Objects	450,823
<b>Total Support Services - Administration</b>	<b>\$7,710,210</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	518,620
200 Personnel Services - Employee Benefits	411,666
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	5,000
600 Supplies	25,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,140,286</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	700,491
200 Personnel Services - Employee Benefits	471,059
300 Purchased Professional and Technical Services	35,250
400 Purchased Property Services	22,500
500 Other Purchased Services	73,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	16,300
800 Other Objects	7,500
<b>Total Support Services - Business</b>	<b>\$1,326,600</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,779,938
200 Personnel Services - Employee Benefits	1,522,600
300 Purchased Professional and Technical Services	576,088
400 Purchased Property Services	3,205,245
500 Other Purchased Services	401,427
600 Supplies	2,086,518
700 Property	30,000
800 Other Objects	1,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,603,416</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	125,743
200 Personnel Services - Employee Benefits	87,250
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	9,913,240
600 Supplies	12,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$10,152,533</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	378,849
200 Personnel Services - Employee Benefits	248,494
300 Purchased Professional and Technical Services	697,500
400 Purchased Property Services	615,000
500 Other Purchased Services	275,125
600 Supplies	284,194
700 Property	249,174
800 Other Objects	2,050
<b>Total Support Services - Central</b>	<b>\$2,750,386</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	66,831
500 Other Purchased Services	49,913
<b>Total Other Support Services</b>	<b>\$116,744</b>
<b>Total Support Services</b>	<b>\$40,251,267</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	575,548
200 Personnel Services - Employee Benefits	238,524
300 Purchased Professional and Technical Services	121,000
400 Purchased Property Services	28,500
500 Other Purchased Services	127,000
600 Supplies	72,000



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<u>Description</u>	<u>Amount</u>
800 Other Objects	20,250
<b>Total Student Activities</b>	<b>\$1,182,822</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	48,257
<b>Total Community Services</b>	<b>\$48,257</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,231,079</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	7,057,220
900 Other Uses of Funds	8,435,989
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$15,493,209</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	5,590,000
<b>Total Budgetary Reserve</b>	<b>\$5,590,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$21,083,209</b>
<b>TOTAL EXPENDITURES</b>	<b>\$180,688,583</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	10,000,000	2,000,000
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	900,000	850,000
Other Capital Projects Fund	4,600,000	4,100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	195,000	195,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund	175,000	175,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$16,345,000</b>	<b>\$7,795,000</b>

<u>Long-Term Investments</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		

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<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	\$16,345,000	\$7,795,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	153,696,168	144,835,180
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	70,000	65,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,879,036	14,879,036
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$168,645,204</b>	<b>\$159,779,216</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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	29,489	29,489
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	163,420	163,420
0599 Other Noncurrent Liabilities	3,334,000	3,334,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$3,526,909</b>	<b>\$3,526,909</b>
<b>Child Care Operations Fund</b>		
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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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 Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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 Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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 Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$172,172,113	\$163,306,125	



<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	\$172,172,113	\$163,306,125

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,517,957
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,517,957
5900 Budgetary Reserve	5,590,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,107,957