

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chester-Upland SD	COUNTY : Delaware	AUN : 125231232
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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.

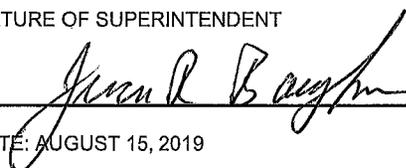
Total Budgeted Expenditures	\$136798624
Ending Unassigned Fund Balance	\$6622676
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.8%

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 7/29/19
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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 : Chester-Upland SD	County : Delaware	AUN Number : 125231232
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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 7-25-19
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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.	Identified potential expenditures contingent on future events occurring.
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.	Reserve for unanticipated 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	578
0820 Restricted Fund Balance	20,973
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,446,290
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,446,290</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,242,688
7000 Revenue from State Sources	102,855,915
8000 Revenue from Federal Sources	5,876,407
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$135,975,010</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$143,421,300</u>

LEA : 125231232 Chester-Upland SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,881,304
6113 Public Utility Realty Taxes	21,000
6150 Current Act 511 Taxes - Proportional Assessments	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,765,905
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	898,303
6910 Rentals	4,000
6920 Contributions and Donations from Private Sources	2,176
6940 Tuition from Patrons	95,000
6960 Services Provided Other Local Governmental Units / LEAs	3,000
6990 Refunds and Other Miscellaneous Revenue	60,000

REVENUE FROM LOCAL SOURCES	\$27,242,688
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REVENUE FROM STATE SOURCES

7110 Basic Education Funding	82,355,828
7160 Tuition for Orphans Subsidy	208,000
7220 Vocational Education	160,000
7271 Special Education funds for School-Aged Pupils	6,269,859
7292 Pre-K Counts	1,020,000
7311 Pupil Transportation Subsidy	2,220,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	114,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	2,753,056
7360 Safe Schools	443,172
7810 State Share of Social Security and Medicare Taxes	1,219,000
7820 State Share of Retirement Contributions	6,048,000

REVENUE FROM STATE SOURCES	\$102,855,915
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REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,760,993
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	236,679
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,882
8517 NCLB, Title IV - 21st Century Schools	1,055,853
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	800,000

REVENUE FROM FEDERAL SOURCES	\$5,876,407
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	135,975,010
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Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice: (b)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,884,956		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,753,056</u>		
Total Approx. Tax Revenue:	\$23,638,012		
Approx. Tax Levy for Tax Rate Calculation:	\$24,737,220		

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$310,658,007	\$314,779,786	\$625,437,793
b. Real Estate Mills	62.7888	26.6021	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$768,765,484	\$400,305,425	\$1,169,070,909
d. Assessed Value	\$303,456,664	\$315,268,034	\$618,724,698
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$19,505,843	\$8,373,803	\$27,879,646
(a * b)			
2019-20 Calculations			
II. g. Percent of Total Market Value	65.75867%	34.24133%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$18,333,284	\$9,546,362	\$27,879,646
(f Total * g)			
i. Base Mills Subject to Index	62.7888	30.3271	
(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%	95.00000%
k. Tax Levy Needed	\$16,266,867	\$8,470,353	\$24,737,220
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	53.6000	26.8600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$16,265,277	\$8,468,099	\$24,733,376
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$21,980,320
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,881,304
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,884,956

Amount of Tax Relief for Homestead Exclusions

\$2,753,056

Total Approx. Tax Revenue:

\$23,638,012

Approx. Tax Levy for Tax Rate Calculation:

\$24,737,220

	Delaware Chester City	Delaware Chester Twp/Upland Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	65.1119	31.4492	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,758,640	\$9,914,927	\$29,673,567
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$12,796.00	\$25,535.00	
Number of Homestead/Farmstead Properties	3068	946	4014
Median Assessed Value of Homestead Properties			\$53,000

Act 1 Index (current): 3.7%

Calculation Method: Revenue Section 672.1 Method Choice: (b)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$20,884,956

Amount of Tax Relief for Homestead Exclusions \$2,753,056

Total Approx. Tax Revenue: \$23,638,012

Approx. Tax Levy for Tax Rate Calculation: \$24,737,220

	Delaware Chester City	Delaware Chester Twp/Upland Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,753,056	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$2,753,056

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	303,456,664	53.6000	16,265,277			95.00000%	
Delaware	315,268,034	26.8600	8,468,099			95.00000%	
Totals:	618,724,698		24,733,376	- 2,753,056 =	21,980,320 X	95.00000% =	20,881,304

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
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%	2,500,000
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
Total Current Act 511 Taxes – Proportional Assessments			2,500,000
Total Act 511, Current Taxes			2,500,000
Act 511 Tax Limit -->		1,169,070,909 X	12
		Market Value	Mills
			14,028,851
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Chester City	62.7888	53.6000	-14.62%	Yes	3.7%				
	Chester Twp/Upland Boro	30.3271	26.8600	-11.42%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,804,365
1200 Special Programs - Elementary / Secondary	38,422,676
1300 Vocational Education	1,723,471
1400 Other Instructional Programs - Elementary / Secondary	1,158,066
1500 Nonpublic School Programs	235,000
1700 Higher Education Programs for Secondary Students	30,000
1800 Pre-Kindergarten	1,093,678
Total Instruction	\$97,467,256
2000 Support Services	
2100 Support Services - Students	4,302,624
2200 Support Services - Instructional Staff	2,220,446
2300 Support Services - Administration	4,573,028
2400 Support Services - Pupil Health	806,723
2500 Support Services - Business	1,174,131
2600 Operation and Maintenance of Plant Services	6,545,330
2700 Student Transportation Services	5,481,549
2800 Support Services - Central	1,522,527
2900 Other Support Services	25,500
Total Support Services	\$26,651,858
3000 Operation of Non-Instructional Services	
3200 Student Activities	559,795
3300 Community Services	467,108
Total Operation of Non-Instructional Services	\$1,026,903
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,384,213
5900 Budgetary Reserve	1,268,394
Total Other Expenditures and Financing Uses	\$11,652,607
Total Estimated Expenditures and Other Financing Uses	\$136,798,624

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,398,174
200 Personnel Services - Employee Benefits	7,694,866
300 Purchased Professional and Technical Services	1,250,325
400 Purchased Property Services	40,000
500 Other Purchased Services	33,500,000
600 Supplies	695,000
700 Property	165,000
800 Other Objects	61,000
Total Regular Programs - Elementary / Secondary	\$54,804,365
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,242,218
200 Personnel Services - Employee Benefits	3,338,330
300 Purchased Professional and Technical Services	3,927,000
500 Other Purchased Services	25,500,000
600 Supplies	203,260
700 Property	28,264
800 Other Objects	183,604
Total Special Programs - Elementary / Secondary	\$38,422,676
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	581,464
200 Personnel Services - Employee Benefits	414,803
400 Purchased Property Services	250
500 Other Purchased Services	577,830
600 Supplies	128,214
700 Property	11,220
800 Other Objects	9,690
Total Vocational Education	\$1,723,471
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	352,571
200 Personnel Services - Employee Benefits	177,197
300 Purchased Professional and Technical Services	257,040
500 Other Purchased Services	306,000
600 Supplies	64,758
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$1,158,066
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	235,000
Total Nonpublic School Programs	\$235,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	30,000
Total Higher Education Programs for Secondary Students	\$30,000
1800 <u>Pre-Kindergarten</u>	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	682,433
200 Personnel Services - Employee Benefits	322,645
600 Supplies	88,600
Total Pre-Kindergarten	\$1,093,678
Total Instruction	\$97,467,256
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,329,291
200 Personnel Services - Employee Benefits	1,639,355
300 Purchased Professional and Technical Services	254,490
400 Purchased Property Services	48,960
500 Other Purchased Services	1,428
600 Supplies	28,100
800 Other Objects	1,000
Total Support Services - Students	\$4,302,624
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	667,697
200 Personnel Services - Employee Benefits	469,925
300 Purchased Professional and Technical Services	264,000
400 Purchased Property Services	4,080
500 Other Purchased Services	99,960
600 Supplies	463,284
700 Property	250,000
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$2,220,446
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,988,263
200 Personnel Services - Employee Benefits	1,388,103
300 Purchased Professional and Technical Services	633,900
400 Purchased Property Services	1,110
500 Other Purchased Services	220,996
600 Supplies	82,003
700 Property	5,000
800 Other Objects	253,653
Total Support Services - Administration	\$4,573,028
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	276,738
200 Personnel Services - Employee Benefits	239,745
300 Purchased Professional and Technical Services	276,240
600 Supplies	14,000
Total Support Services - Pupil Health	\$806,723
2500 Support Services - Business	
100 Personnel Services - Salaries	572,034
200 Personnel Services - Employee Benefits	402,597

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	17,000
500 Other Purchased Services	17,500
600 Supplies	45,000
800 Other Objects	60,000
Total Support Services - Business	\$1,174,131
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,066,477
200 Personnel Services - Employee Benefits	1,751,183
300 Purchased Professional and Technical Services	82,110
400 Purchased Property Services	634,440
500 Other Purchased Services	795,000
600 Supplies	1,066,920
700 Property	112,200
800 Other Objects	37,000
Total Operation and Maintenance of Plant Services	\$6,545,330
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	60,620
200 Personnel Services - Employee Benefits	60,064
300 Purchased Professional and Technical Services	173,865
400 Purchased Property Services	1,000
500 Other Purchased Services	5,135,000
600 Supplies	50,000
800 Other Objects	1,000
Total Student Transportation Services	\$5,481,549
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	590,499
200 Personnel Services - Employee Benefits	367,763
300 Purchased Professional and Technical Services	36,618
500 Other Purchased Services	429,828
600 Supplies	95,319
800 Other Objects	2,500
Total Support Services - Central	\$1,522,527
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,500
Total Other Support Services	\$25,500
Total Support Services	\$26,651,858
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	220,600
200 Personnel Services - Employee Benefits	102,710
300 Purchased Professional and Technical Services	46,920
500 Other Purchased Services	39,270
600 Supplies	136,295

<u>Description</u>	<u>Amount</u>
700 Property	8,000
800 Other Objects	6,000
Total Student Activities	\$559,795
3300 Community Services	
100 Personnel Services - Salaries	11,200
200 Personnel Services - Employee Benefits	5,408
300 Purchased Professional and Technical Services	450,000
600 Supplies	500
Total Community Services	\$467,108
Total Operation of Non-Instructional Services	\$1,026,903
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,466,500
900 Other Uses of Funds	8,917,713
Total Debt Service / Other Expenditures and Financing Uses	\$10,384,213
5900 Budgetary Reserve	
800 Other Objects	1,268,394
Total Budgetary Reserve	\$1,268,394
Total Other Expenditures and Financing Uses	\$11,652,607
TOTAL EXPENDITURES	\$136,798,624

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	3,000,000	3,000,000
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		
Other Capital Projects Fund	4,200,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	15,000	15,000
Other Agency Fund	3,400	3,400
Permanent Fund		
Total Cash and Short-Term Investments	\$7,238,400	\$7,038,400

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	\$7,238,400	\$7,038,400

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	86,370,000	77,453,529
0520 Extended-Term Financing Agreements Payable	14,655,000	14,566,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	655,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	100,000,000	110,000,000

Total General Fund

\$201,680,000

\$202,719,529

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

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

12,000

12,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)

110,000

115,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$122,000

\$127,000

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$201,802,000	\$202,846,529

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	8,800,000	8,800,000
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		
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	\$8,800,000	\$8,800,000
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TOTAL INDEBTEDNESS	\$210,602,000	\$211,646,529
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Account Description	Amounts
0810 Nonspendable Fund Balance	578
0820 Restricted Fund Balance	20,973
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,622,676
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,622,676
5900 Budgetary Reserve	1,268,394
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,912,621