

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2019



President of the Board - Original Signature Required

Date

6/11/19



Secretary of the Board - Original Signature Required

Date

6/11/19



Chief School Administrator - Original Signature Required

Date

6/11/19

ANTHONY R TESTA

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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 : Chichester SD	COUNTY : Delaware	AUN : 125231303
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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 ☒

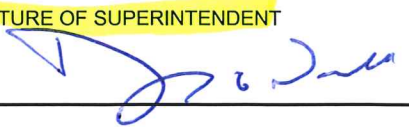
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$79781141
Ending Unassigned Fund Balance	\$5185818
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 6/11/19
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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 : Chichester SD	County : Delaware	AUN Number : 125231303
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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 5/14/19
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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>
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.	Fund balance remaining at approved PDE limit.
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 funds for ERIP, PSERS(Retirement), HRAs, anticipated technology equipment replacements and textbook replacements.

<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	2,900,830	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,447,503	
0850 Unassigned Fund Balance	6,114,113	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,561,616</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	48,970,942	
7000 Revenue from State Sources	25,838,699	
8000 Revenue from Federal Sources	1,494,410	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$76,304,051</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$88,865,667</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,829,797
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	47,700
6114 Payments in Lieu of Current Taxes - State / Local	220,273
6150 Current Act 511 Taxes - Proportional Assessments	390,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,875,000
6500 Earnings on Investments	430,200
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	688,338
6910 Rentals	5,000
6940 Tuition from Patrons	15,000
6980 Revenue from Community Services Activities	22,000
6990 Refunds and Other Miscellaneous Revenue	412,634
REVENUE FROM LOCAL SOURCES	\$48,970,942
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,887,820
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,411,282
7311 Pupil Transportation Subsidy	830,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,796,081
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,797,772
7505 Ready to Learn Block Grant	541,395
7810 State Share of Social Security and Medicare Taxes	1,226,790
7820 State Share of Retirement Contributions	6,237,559
REVENUE FROM STATE SOURCES	\$25,838,699
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	242,264
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	913,770
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	145,208
8517 NCLB, Title IV - 21st Century Schools	66,168
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	127,000
REVENUE FROM FEDERAL SOURCES	\$1,494,410
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,304,051

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$44,829,797	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,797,772</u>	
Total Approx. Tax Revenue:		\$46,627,569	
Approx. Tax Levy for Tax Rate Calculation:		\$49,236,711	
		Delaware	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$1,241,108,585		\$1,241,108,585
b. Real Estate Mills	39.8561		
I. 2019-20 Data			
c. 2017 STEB Market Value	\$1,447,371,721		\$1,447,371,721
d. Assessed Value	\$1,235,361,989		\$1,235,361,989
e. Assessed Value of New Constr/ Renov	\$0		\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$49,465,748		\$49,465,748
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2018-19 Tax Levy	\$49,465,748		\$49,465,748
(f Total * g)			
i. Base Mills Subject to Index	39.8561		
(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	94.50000%		94.50000%
k. Tax Levy Needed	\$49,236,711		\$49,236,711
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	39.8561		
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$49,236,711		\$49,236,711
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$47,438,939
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$44,829,797
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,829,797	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,797,772</u>	
Total Approx. Tax Revenue:	\$46,627,569	
Approx. Tax Levy for Tax Rate Calculation:	\$49,236,711	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.0916	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,763,001	\$50,763,001
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	\$9,026.00	
Number of Homestead/Farmstead Properties	5008	5008
Median Assessed Value of Homestead Properties		\$106,282

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,829,797
Amount of Tax Relief for Homestead Exclusions	<u>\$1,797,772</u>
Total Approx. Tax Revenue:	\$46,627,569
Approx. Tax Levy for Tax Rate Calculation:	\$49,236,711
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,797,772	Lowering RE Tax Rate	\$0	\$1,797,772
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,797,772

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Delaware	1,235,361,989	39.8561	49,236,711			94.50000%		
Totals:	1,235,361,989		49,236,711	-	1,797,772	=	47,438,939	X
							94.50000%	=
								44,829,797

		<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

		<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	Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	390,000	390,000
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				390,000	390,000
Total Act 511, Current Taxes					390,000

	Act 511 Tax Limit -->	1,447,371,721	X	12	17,368,461
		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>									
	Delaware	39.8561	39.8561	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,642,769
1200 Special Programs - Elementary / Secondary	13,848,759
1300 Vocational Education	601,251
1400 Other Instructional Programs - Elementary / Secondary	1,606,278
1500 Nonpublic School Programs	14,000
Total Instruction	\$46,713,057
2000 Support Services	
2100 Support Services - Students	3,629,563
2200 Support Services - Instructional Staff	1,480,794
2300 Support Services - Administration	4,184,299
2400 Support Services - Pupil Health	591,586
2500 Support Services - Business	975,777
2600 Operation and Maintenance of Plant Services	6,541,561
2700 Student Transportation Services	4,143,117
2800 Support Services - Central	2,421,212
2900 Other Support Services	54,671
Total Support Services	\$24,022,580
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,450,511
3300 Community Services	193,863
Total Operation of Non-Instructional Services	\$1,644,374
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,351,130
5300 Transfers Out to Component Units/Primary Governments	50,000
Total Other Expenditures and Financing Uses	\$7,401,130
Total Estimated Expenditures and Other Financing Uses	\$79,781,141

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,238,084
200 Personnel Services - Employee Benefits	10,958,119
300 Purchased Professional and Technical Services	571,700
400 Purchased Property Services	506,585
500 Other Purchased Services	1,247,450
600 Supplies	1,009,440
700 Property	109,391
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$30,642,769
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,334,793
200 Personnel Services - Employee Benefits	3,263,480
300 Purchased Professional and Technical Services	3,206,309
400 Purchased Property Services	332,041
500 Other Purchased Services	2,550,796
600 Supplies	161,340
Total Special Programs - Elementary / Secondary	\$13,848,759
1300 <u>Vocational Education</u>	
500 Other Purchased Services	601,251
Total Vocational Education	\$601,251
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	488,125
200 Personnel Services - Employee Benefits	334,653
500 Other Purchased Services	43,500
600 Supplies	740,000
Total Other Instructional Programs - Elementary / Secondary	\$1,606,278
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$46,713,057
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,067,706
200 Personnel Services - Employee Benefits	1,385,576
300 Purchased Professional and Technical Services	83,000
400 Purchased Property Services	15,267
500 Other Purchased Services	14,940
600 Supplies	57,824
800 Other Objects	5,250
Total Support Services - Students	\$3,629,563
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	683,643
200 Personnel Services - Employee Benefits	576,509
300 Purchased Professional and Technical Services	83,668
400 Purchased Property Services	15,262
500 Other Purchased Services	14,820
600 Supplies	101,167
800 Other Objects	5,725
Total Support Services - Instructional Staff	\$1,480,794
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,068,677
200 Personnel Services - Employee Benefits	1,421,790
300 Purchased Professional and Technical Services	399,024
400 Purchased Property Services	11,476
500 Other Purchased Services	179,835
600 Supplies	31,063
800 Other Objects	72,434
Total Support Services - Administration	\$4,184,299
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	298,100
200 Personnel Services - Employee Benefits	170,901
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	1,185
600 Supplies	13,400
Total Support Services - Pupil Health	\$591,586
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	497,467
200 Personnel Services - Employee Benefits	403,096
300 Purchased Professional and Technical Services	47,500
400 Purchased Property Services	11,759
500 Other Purchased Services	10,610
600 Supplies	3,370
800 Other Objects	1,975
Total Support Services - Business	\$975,777
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,089,234
200 Personnel Services - Employee Benefits	1,463,687
300 Purchased Professional and Technical Services	418,952
400 Purchased Property Services	571,695
500 Other Purchased Services	273,990
600 Supplies	1,209,089
700 Property	507,272
800 Other Objects	7,642
Total Operation and Maintenance of Plant Services	\$6,541,561
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,722,691

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,535,079
300 Purchased Professional and Technical Services	12,710
400 Purchased Property Services	31,376
500 Other Purchased Services	187,392
600 Supplies	249,070
700 Property	404,074
800 Other Objects	725
Total Student Transportation Services	\$4,143,117
2800 Support Services - Central	
100 Personnel Services - Salaries	744,759
200 Personnel Services - Employee Benefits	559,661
300 Purchased Professional and Technical Services	162,350
400 Purchased Property Services	379,486
500 Other Purchased Services	100,726
600 Supplies	431,335
700 Property	40,000
800 Other Objects	2,895
Total Support Services - Central	\$2,421,212
2900 Other Support Services	
100 Personnel Services - Salaries	12,080
200 Personnel Services - Employee Benefits	8,539
500 Other Purchased Services	34,052
Total Other Support Services	\$54,671
Total Support Services	\$24,022,580
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	806,846
200 Personnel Services - Employee Benefits	369,365
300 Purchased Professional and Technical Services	94,600
400 Purchased Property Services	24,000
500 Other Purchased Services	29,450
600 Supplies	105,800
800 Other Objects	20,450
Total Student Activities	\$1,450,511
3300 Community Services	
100 Personnel Services - Salaries	20,800
200 Personnel Services - Employee Benefits	9,063
300 Purchased Professional and Technical Services	144,800
400 Purchased Property Services	4,400
600 Supplies	14,800
Total Community Services	\$193,863
Total Operation of Non-Instructional Services	\$1,644,374
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,955,149
900 Other Uses of Funds	4,395,981
Total Debt Service / Other Expenditures and Financing Uses	\$7,351,130
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	50,000
Total Transfers Out to Component Units/Primary Governments	\$50,000
Total Other Expenditures and Financing Uses	\$7,401,130
TOTAL EXPENDITURES	\$79,781,141

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	16,364,296	12,887,206
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	1,460,000	1,200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,490,000	1,390,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,444,296	\$15,597,206

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		

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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	\$19,444,296	\$15,597,206

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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	37,041,921	32,684,782
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,411,908	877,329
0540 Accumulated Compensated Absences	850,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	24,160	12,080
0599 Other Noncurrent Liabilities		
Total General Fund	\$39,327,989	\$34,374,191
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		

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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 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		

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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)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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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	\$39,327,989	\$34,374,191

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,942,639	4,903,798
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	\$4,942,639	\$4,903,798
TOTAL INDEBTEDNESS	\$44,270,628	\$39,277,989

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Account Description	Amounts
0810 Nonspendable Fund Balance	2,900,830
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,898,708
0850 Unassigned Fund Balance	5,185,818
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,084,526
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,985,356