



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

8/13/2019

Date

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

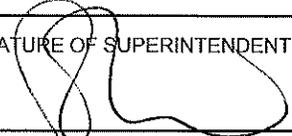
If yes, see information below, taken from the 2019-2020 General Fund Budget.

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

<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	6,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,000,000</u>
Estimated Revenues And Other Financing Sources	
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	
Total Estimated Revenues And Other Financing Sources	<u>\$176,206,540</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$182,206,540</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
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
REVENUE FROM LOCAL SOURCES	\$120,480,802
REVENUE FROM STATE SOURCES	
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
REVENUE FROM STATE SOURCES	\$52,160,015
REVENUE FROM FEDERAL SOURCES	
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

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,350,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$3,565,723
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	176,206,540
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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

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
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		
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)		
III. 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
<hr/>		
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 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>
Chester	2,935,080,811	38.2018	112,125,370			95.00000%	
Totals:	2,935,080,811		112,125,370	3,929,789	108,195,581	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>Estimated Revenue</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	\$5.00	\$0.00	80,000
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 80,000 80,000

	<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	0.500%	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

Total Current Act 511 Taxes – Proportional Assessments 10,250,000 10,250,000

Total Act 511, Current Taxes 10,330,000

Act 511 Tax Limit -->	4,273,071,865	12	51,276,862
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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	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 <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%			
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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
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
Total Instruction	\$118,123,028
2000 Support Services	
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
Total Support Services	\$40,251,267
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,182,822
3300 Community Services	48,257
Total Operation of Non-Instructional Services	\$1,231,079
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,493,209
5900 Budgetary Reserve	5,590,000
Total Other Expenditures and Financing Uses	\$21,083,209
Total Estimated Expenditures and Other Financing Uses	\$180,688,583

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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
Total Regular Programs - Elementary / Secondary	\$67,358,379
1200 Special Programs - Elementary / Secondary	
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
Total Special Programs - Elementary / Secondary	\$45,734,803
1300 Vocational Education	
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
Total Vocational Education	\$4,104,317
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	116,774
200 Personnel Services - Employee Benefits	72,942
500 Other Purchased Services	65,000
Total Other Instructional Programs - Elementary / Secondary	\$254,716
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	77,849
600 Supplies	2,746
Total Nonpublic School Programs	\$80,595
1800 Pre-Kindergarten	
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

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$590,218
Total Instruction	\$118,123,028
2000 Support Services	
2100 Support Services - Students	
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
Total Support Services - Students	\$3,714,521
2200 Support Services - Instructional Staff	
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
Total Support Services - Instructional Staff	\$3,736,571
2300 Support Services - Administration	
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
Total Support Services - Administration	\$7,710,210
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$1,140,286
2500 Support Services - Business	
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

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	16,300
800 Other Objects	7,500
Total Support Services - Business	\$1,326,600
2600 <u>Operation and Maintenance of Plant Services</u>	
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
Total Operation and Maintenance of Plant Services	\$9,603,416
2700 <u>Student Transportation Services</u>	
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
Total Student Transportation Services	\$10,152,533
2800 <u>Support Services - Central</u>	
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
Total Support Services - Central	\$2,750,386
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	66,831
500 Other Purchased Services	49,913
Total Other Support Services	\$116,744
Total Support Services	\$40,251,267
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
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

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

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

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		
Total Cash and Short-Term Investments	\$16,345,000	\$7,795,000

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$16,345,000** **\$7,795,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

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		

Total General Fund	\$168,645,204	\$159,779,216
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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		
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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		
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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		
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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

29,489

29,489

<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
Total Food Service / Cafeteria Operations Fund	\$3,526,909	\$3,526,909

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

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$172,172,113	\$163,306,125
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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