

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joseph Driscoll

(610)359-4277

Extn :

Contact Person

Telephone

Extension

jdriscoll@mnsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marple Newtown SD	COUNTY : Delaware	AUN : 125235502
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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	\$88750000
Ending Unassigned Fund Balance	\$7100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

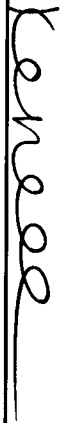
(03/2006)

24 PS 6-687(a)(1)

School District Name : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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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 5/23/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$43,869.00 . Provide a justification.	Amounts are for annual OPEB costs with no corresponding salaries
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$43,869.00	Amounts are for annual OPEB costs with no corresponding salaries
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount budgeted for contingencies and unforeseen and/or unplanned expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Goal to keep an unassigned fund balance within the limits of the law.

<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	7,100,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,100,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	72,545,835
7000 Revenue from State Sources	15,150,741
8000 Revenue from Federal Sources	1,053,424
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$88,750,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$95,850,000</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	66,631,524
6112 Interim Real Estate Taxes	800,000
6113 Public Utility Realty Taxes	64,000
6114 Payments in Lieu of Current Taxes - State / Local	21,000
6150 Current Act 511 Taxes - Proportional Assessments	1,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	570,000
6910 Rentals	160,000
6940 Tuition from Patrons	900,000
6990 Refunds and Other Miscellaneous Revenue	219,311
REVENUE FROM LOCAL SOURCES	\$72,545,835
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,746,474
7271 Special Education funds for School-Aged Pupils	1,700,000
7311 Pupil Transportation Subsidy	690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	1,229,723
7810 State Share of Social Security and Medicare Taxes	1,411,224
7820 State Share of Retirement Contributions	6,273,320
REVENUE FROM STATE SOURCES	\$15,150,741
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	349,545
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,854
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	23,968
8517 NCLB, Title IV - 21st Century Schools	22,057
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	550,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000
REVENUE FROM FEDERAL SOURCES	\$1,053,424
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	88,750,000

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$66,631,524
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,723</u>
Total Approx. Tax Revenue:	\$67,861,247
Approx. Tax Levy for Tax Rate Calculation:	\$69,922,016

	Delaware	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$3,641,180,541	\$3,641,180,541
b. Real Estate Mills	18.4885	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$5,161,844,133	\$5,161,844,133
d. Assessed Value	\$3,712,226,653	\$3,712,226,653
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$67,319,966	\$67,319,966
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$67,319,966	\$67,319,966
(f Total * g)		
i. Base Mills Subject to Index	18.4885	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$69,922,016	\$69,922,016
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	18.8356	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$69,922,016	\$69,922,016
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$68,692,293
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$66,631,524
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$66,631,524	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,723</u>	
Total Approx. Tax Revenue:	\$67,861,247	
Approx. Tax Levy for Tax Rate Calculation:	\$69,922,016	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.9137	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$70,211,941	\$70,211,941
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	\$7,189.00	
Number of Homestead/Farmstead Properties	9081	9081
Median Assessed Value of Homestead Properties		\$173,220

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$66,631,524
Amount of Tax Relief for Homestead Exclusions	<u>\$1,229,723</u>
Total Approx. Tax Revenue:	\$67,861,247
Approx. Tax Levy for Tax Rate Calculation:	\$69,922,016

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,229,723	Lowering RE Tax Rate	\$0	\$1,229,723
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,229,723

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	3,712,226,653	18.8356	69,922,016			97.00000%	
Totals:	3,712,226,653		69,922,016	- 1,229,723	= 68,692,293	X 97.00000%	= 66,631,524

	<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 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%	1,600,000	1,600,000
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 1,600,000 1,600,000

Total Act 511, Current Taxes 1,600,000

Act 511 Tax Limit -->	5,161,844,133	X	12	61,942,130
	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	18.4885	18.8356	1.88%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,750,356
1200 Special Programs - Elementary / Secondary	16,566,288
1300 Vocational Education	375,000
1400 Other Instructional Programs - Elementary / Secondary	100,176
1500 Nonpublic School Programs	74,256
Total Instruction	\$45,866,076
2000 Support Services	
2100 Support Services - Students	3,286,315
2200 Support Services - Instructional Staff	3,768,017
2300 Support Services - Administration	4,243,515
2400 Support Services - Pupil Health	1,899,915
2500 Support Services - Business	1,128,100
2600 Operation and Maintenance of Plant Services	7,562,111
2700 Student Transportation Services	6,448,194
2800 Support Services - Central	2,224,364
2900 Other Support Services	113,869
Total Support Services	\$30,674,400
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,595,526
3300 Community Services	49,998
Total Operation of Non-Instructional Services	\$1,645,524
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,864,000
5900 Budgetary Reserve	700,000
Total Other Expenditures and Financing Uses	\$10,564,000
Total Estimated Expenditures and Other Financing Uses	\$88,750,000

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	16,231,092
200 Personnel Services - Employee Benefits	10,894,713
300 Purchased Professional and Technical Services	433,595
400 Purchased Property Services	162,250
500 Other Purchased Services	323,886
600 Supplies	649,210
700 Property	47,500
800 Other Objects	8,110
Total Regular Programs - Elementary / Secondary	\$28,750,356
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,921,691
200 Personnel Services - Employee Benefits	5,483,946
300 Purchased Professional and Technical Services	2,056,446
400 Purchased Property Services	175,000
500 Other Purchased Services	2,568,800
600 Supplies	158,755
700 Property	1,000
800 Other Objects	200,650
Total Special Programs - Elementary / Secondary	\$16,566,288
1300 <u>Vocational Education</u>	
500 Other Purchased Services	375,000
Total Vocational Education	\$375,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	63,000
200 Personnel Services - Employee Benefits	26,423
500 Other Purchased Services	10,000
600 Supplies	753
Total Other Instructional Programs - Elementary / Secondary	\$100,176
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	61,978
600 Supplies	12,278
Total Nonpublic School Programs	\$74,256
Total Instruction	\$45,866,076
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,809,916
200 Personnel Services - Employee Benefits	1,318,564
300 Purchased Professional and Technical Services	109,675
500 Other Purchased Services	8,250
600 Supplies	38,125
800 Other Objects	1,785

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,286,315
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,351,352
200 Personnel Services - Employee Benefits	887,756
300 Purchased Professional and Technical Services	140,268
400 Purchased Property Services	610,677
500 Other Purchased Services	21,701
600 Supplies	716,253
700 Property	37,272
800 Other Objects	2,738
Total Support Services - Instructional Staff	\$3,768,017
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,093,467
200 Personnel Services - Employee Benefits	1,369,904
300 Purchased Professional and Technical Services	517,874
400 Purchased Property Services	500
500 Other Purchased Services	198,115
600 Supplies	27,155
700 Property	4,000
800 Other Objects	32,500
Total Support Services - Administration	\$4,243,515
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	726,006
200 Personnel Services - Employee Benefits	504,389
300 Purchased Professional and Technical Services	627,020
400 Purchased Property Services	10,000
500 Other Purchased Services	3,300
600 Supplies	14,200
700 Property	15,000
Total Support Services - Pupil Health	\$1,899,915
2500 Support Services - Business	
100 Personnel Services - Salaries	627,115
200 Personnel Services - Employee Benefits	402,735
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	5,000
500 Other Purchased Services	50,000
600 Supplies	8,750
700 Property	2,000
800 Other Objects	5,000
Total Support Services - Business	\$1,128,100
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,886,893
200 Personnel Services - Employee Benefits	2,221,872
300 Purchased Professional and Technical Services	158,546
400 Purchased Property Services	1,290,200

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	222,600
600 Supplies	660,600
700 Property	120,400
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$7,562,111
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,492,214
200 Personnel Services - Employee Benefits	1,609,980
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	750,000
500 Other Purchased Services	141,500
600 Supplies	428,000
700 Property	15,000
800 Other Objects	500
Total Student Transportation Services	\$6,448,194
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	893,463
200 Personnel Services - Employee Benefits	723,412
300 Purchased Professional and Technical Services	191,100
400 Purchased Property Services	163,927
500 Other Purchased Services	7,662
600 Supplies	223,850
700 Property	20,000
800 Other Objects	950
Total Support Services - Central	\$2,224,364
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	43,869
500 Other Purchased Services	70,000
Total Other Support Services	\$113,869
Total Support Services	\$30,674,400
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	834,320
200 Personnel Services - Employee Benefits	429,941
300 Purchased Professional and Technical Services	118,160
400 Purchased Property Services	12,255
500 Other Purchased Services	31,900
600 Supplies	81,750
700 Property	59,700
800 Other Objects	27,500
Total Student Activities	\$1,595,526
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,048

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	42,000
600 Supplies	2,950
Total Community Services	\$49,998
Total Operation of Non-Instructional Services	\$1,645,524
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,674,196
900 Other Uses of Funds	5,189,804
Total Debt Service / Other Expenditures and Financing Uses	\$9,864,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	700,000
Total Budgetary Reserve	\$700,000
Total Other Expenditures and Financing Uses	\$10,564,000
TOTAL EXPENDITURES	\$88,750,000

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	16,000,000	15,000,000
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	16,000,000	7,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	165,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	130,000	120,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	108,000	108,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$32,403,000	\$22,878,500

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	\$32,403,000	\$22,878,500
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	61,545,000	97,000,000
0520 Extended-Term Financing Agreements Payable	1,305,641	1,350,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,907,148	4,500,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$68,057,789	\$104,250,000
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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

2019-2020 Final General Fund Budget

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

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

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	\$68,057,789	\$104,250,000

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	\$68,057,789	\$104,250,000
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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	7,100,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,100,000
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,800,000