

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2019



President of the Board - Original Signature Required

6/18/19

Date



Secretary of the Board - Original Signature Required

6/18/19

Date



Chief School Administrator - Original Signature Required

6/18/19

Date

CRAIG J ROGERS

Contact Person

(610)789-7200

Extn :3232

Telephone

Extension

CJROGERS@UPPERDARBYS.D.ORG

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Darby SD	COUNTY : Delaware	AUN : 125239452
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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.

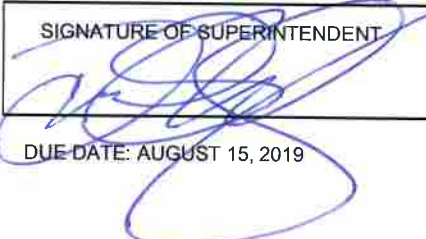
Total Budgeted Expenditures	\$215108368
Ending Unassigned Fund Balance	\$12226906
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.7%

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 6/18/19
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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 : Upper Darby SD	County : Delaware	AUN Number : 125239452
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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 <i>Rechel Mitchell</i>	DATE <i>5/14/19</i>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	PROVISION FOR UNANTICIPATED EXPENDITURES, INCLUDING DEBT SERVICE FOR FUTURE BOND ISSUANCE AT THE TIME OF THE PROPOSED FINAL BUDGET PRESENTATION.
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.	ESTIMATED UNASSIGNED FUNDS @ 6/30/2020
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	ESTIMATED ASSIGNED FUNDS @ 6/30/2019 FOR OPEB, FUTURE PSERS INCREASING COSTS, RESERVE FOR ENCUMBRANCES, CAPITAL NEEDS, AND INSTRUCTION/TECHNOLOGY NEEDS ACCORDING TO DISTRICT'S FIVE YEAR PLAN

<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	326,049
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,256,070
0840 Assigned Fund Balance	6,476,229
0850 Unassigned Fund Balance	11,350,984
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$24,083,283</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	110,810,173
7000 Revenue from State Sources	86,226,710
8000 Revenue from Federal Sources	8,465,415
9000 Other Financing Sources	3,350,000
Total Estimated Revenues And Other Financing Sources	<u>\$208,852,298</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$232,935,581</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	97,925,183
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	1,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,820,000
6500 Earnings on Investments	1,216,600
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,983,140
6910 Rentals	79,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	75,000
6980 Revenue from Community Services Activities	1,458,000
6990 Refunds and Other Miscellaneous Revenue	212,250
REVENUE FROM LOCAL SOURCES	\$110,810,173
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	39,944,050
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	8,800,857
7311 Pupil Transportation Subsidy	2,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,283,573
7330 Health Services (Medical, Dental, Nurse, Act 25)	274,000
7340 State Property Tax Reduction Allocation	5,142,065
7360 Safe Schools	2,252,673
7505 Ready to Learn Block Grant	2,073,956
7810 State Share of Social Security and Medicare Taxes	4,228,701
7820 State Share of Retirement Contributions	19,076,835
REVENUE FROM STATE SOURCES	\$86,226,710
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,297,315
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	696,440
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	210,140
8517 NCLB, Title IV - 21st Century Schools	302,972
8732 ARRA - Qualified School Construction Bonds (QSCB)	248,548

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,600,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	110,000
REVENUE FROM FEDERAL SOURCES	\$8,465,415
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	2,250,000
9350 Enterprise Fund Transfers	1,100,000
OTHER FINANCING SOURCES	\$3,350,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	208,852,298

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$97,925,183
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,065</u>
Total Approx. Tax Revenue:	\$103,067,248
Approx. Tax Levy for Tax Rate Calculation:	\$110,273,266

Delaware

Total

2018-19 Data		
a. Assessed Value	\$2,920,254,239	\$2,920,254,239
b. Real Estate Mills	37.1395	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$3,740,778,444	\$3,740,778,444
d. Assessed Value	\$2,913,797,941	\$2,913,797,941
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy (a * b)	\$108,456,782	\$108,456,782
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$108,456,782	\$108,456,782
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	37.1395	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.14569%	93.14569%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$110,273,266	\$110,273,266
l. 2019-20 Real Estate Tax Rate (k / d * 1000)	37.8452	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$110,273,266	\$110,273,266
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$105,131,201
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$97,925,183

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$97,925,183
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,065</u>
Total Approx. Tax Revenue:	\$103,067,248
Approx. Tax Levy for Tax Rate Calculation:	\$110,273,266

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	38.3651	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index $(p / 1000 * d)$	\$111,788,149	\$111,788,149
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,432.00	
Number of Homestead/Farmstead Properties	14321	14321
Median Assessed Value of Homestead Properties		\$87,460

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$97,925,183

Amount of Tax Relief for Homestead Exclusions \$5,142,065

Total Approx. Tax Revenue: \$103,067,248

Approx. Tax Levy for Tax Rate Calculation: \$110,273,266

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,142,065	Lowering RE Tax Rate	\$0	\$5,142,065
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,142,065

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	2,913,797,941	37.8452	110,273,266			93.14569%	
Totals:	2,913,797,941		110,273,266	5,142,065	105,131,201	93.14569%	97,925,183

	<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	\$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>Estimated Revenue</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	1.000%	0.000%	1,800,000
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			1,800,000
Total Act 511, Current Taxes			1,800,000
Act 511 Tax Limit -->		3,740,778,444	12
		Market Value	Mills
			44,889,341
			(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	37.1395	37.8452	1.91%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	89,556,574
1200 Special Programs - Elementary / Secondary	47,519,352
1300 Vocational Education	1,335,690
1400 Other Instructional Programs - Elementary / Secondary	2,050,202
1500 Nonpublic School Programs	291,000
1600 Adult Education Programs	856,215
Total Instruction	\$141,609,033
2000 Support Services	
2100 Support Services - Students	8,410,059
2200 Support Services - Instructional Staff	8,702,870
2300 Support Services - Administration	9,990,339
2400 Support Services - Pupil Health	1,836,848
2500 Support Services - Business	1,840,019
2600 Operation and Maintenance of Plant Services	14,723,363
2700 Student Transportation Services	9,777,935
2800 Support Services - Central	2,469,204
2900 Other Support Services	90,010
Total Support Services	\$57,840,647
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,158,081
3300 Community Services	2,800,810
Total Operation of Non-Instructional Services	\$4,958,891
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,423,693
Total Facilities Acquisition, Construction and Improvement Services	\$2,423,693
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,141,104
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	635,000
Total Other Expenditures and Financing Uses	\$8,276,104
Total Estimated Expenditures and Other Financing Uses	\$215,108,368

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	48,443,933
200 Personnel Services - Employee Benefits	31,674,412
300 Purchased Professional and Technical Services	1,114,000
400 Purchased Property Services	269,369
500 Other Purchased Services	6,194,630
600 Supplies	1,839,980
700 Property	20,000
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$89,556,574
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,701,892
200 Personnel Services - Employee Benefits	8,896,417
300 Purchased Professional and Technical Services	12,193,188
400 Purchased Property Services	2,125
500 Other Purchased Services	13,522,930
600 Supplies	132,000
800 Other Objects	1,070,800
Total Special Programs - Elementary / Secondary	\$47,519,352
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,335,690
Total Vocational Education	\$1,335,690
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	577,248
200 Personnel Services - Employee Benefits	248,849
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	1,800
500 Other Purchased Services	1,128,305
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	\$2,050,202
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	291,000
Total Nonpublic School Programs	\$291,000
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	836,215
Total Adult Education Programs	\$856,215
Total Instruction	\$141,609,033
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,805,801
200 Personnel Services - Employee Benefits	3,203,118

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	306,680
400 Purchased Property Services	5,128
500 Other Purchased Services	14,050
600 Supplies	72,882
800 Other Objects	2,400
Total Support Services - Students	\$8,410,059
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,797,937
200 Personnel Services - Employee Benefits	2,682,553
300 Purchased Professional and Technical Services	589,190
400 Purchased Property Services	11,000
500 Other Purchased Services	15,000
600 Supplies	1,600,350
800 Other Objects	6,840
Total Support Services - Instructional Staff	\$8,702,870
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,873,103
200 Personnel Services - Employee Benefits	3,412,728
300 Purchased Professional and Technical Services	611,600
400 Purchased Property Services	36,272
500 Other Purchased Services	825,334
600 Supplies	55,150
800 Other Objects	176,152
Total Support Services - Administration	\$9,990,339
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,081,191
200 Personnel Services - Employee Benefits	687,857
300 Purchased Professional and Technical Services	46,600
500 Other Purchased Services	200
600 Supplies	21,000
Total Support Services - Pupil Health	\$1,836,848
2500 Support Services - Business	
100 Personnel Services - Salaries	936,085
200 Personnel Services - Employee Benefits	802,434
300 Purchased Professional and Technical Services	42,400
400 Purchased Property Services	15,000
500 Other Purchased Services	24,000
600 Supplies	18,300
800 Other Objects	1,800
Total Support Services - Business	\$1,840,019
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,041,370
200 Personnel Services - Employee Benefits	3,267,854
300 Purchased Professional and Technical Services	72,580
400 Purchased Property Services	4,078,476

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	121,822
600 Supplies	2,012,261
700 Property	120,000
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$14,723,363
2700 Student Transportation Services	
100 Personnel Services - Salaries	5,229,651
200 Personnel Services - Employee Benefits	2,535,453
300 Purchased Professional and Technical Services	9,940
400 Purchased Property Services	154,250
500 Other Purchased Services	563,376
600 Supplies	684,715
700 Property	600,000
800 Other Objects	550
Total Student Transportation Services	\$9,777,935
2800 Support Services - Central	
100 Personnel Services - Salaries	1,005,197
200 Personnel Services - Employee Benefits	718,614
300 Purchased Professional and Technical Services	160,490
400 Purchased Property Services	13,700
500 Other Purchased Services	16,000
600 Supplies	550,250
800 Other Objects	4,953
Total Support Services - Central	\$2,469,204
2900 Other Support Services	
500 Other Purchased Services	90,010
Total Other Support Services	\$90,010
Total Support Services	\$57,840,647
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,191,856
200 Personnel Services - Employee Benefits	558,700
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	37,500
500 Other Purchased Services	175,675
600 Supplies	122,950
700 Property	27,000
800 Other Objects	13,400
Total Student Activities	\$2,158,081
3300 Community Services	
100 Personnel Services - Salaries	1,740,401
200 Personnel Services - Employee Benefits	620,880
300 Purchased Professional and Technical Services	200,050
400 Purchased Property Services	45,729

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	65,450
600 Supplies	128,300
Total Community Services	\$2,800,810
Total Operation of Non-Instructional Services	\$4,958,891
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,423,693
Total Facilities Acquisition, Construction and Improvement Services	\$2,423,693
Total Facilities Acquisition, Construction and Improvement Services	\$2,423,693
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,154,236
900 Other Uses of Funds	5,986,868
Total Debt Service / Other Expenditures and Financing Uses	\$7,141,104
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	635,000
Total Budgetary Reserve	\$635,000
Total Other Expenditures and Financing Uses	\$8,276,104
TOTAL EXPENDITURES	\$215,108,368

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	37,690,772	31,434,702
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	2,093,670	1,593,670
Other Capital Projects Fund	8,217,096	30,110,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,318,623	2,468,623
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	679,642	679,642
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	243,946	243,946
Other Agency Fund	281,478	281,478
Permanent Fund		
Total Cash and Short-Term Investments	\$51,525,227	\$66,812,061

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$51,525,227

\$66,812,061

Long-Term Indebtedness

General Fund

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0510 Bonds Payable	391,825,791	460,792,594
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 General Fund	\$391,825,791	\$460,792,594
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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

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$391,825,791	\$460,792,594

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	31,317,806	32,006,090
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	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	243,946	243,946
Other Agency Fund	281,478	281,478
Permanent Fund		
Total Short-Term Payables	\$32,343,230	\$33,031,514
TOTAL INDEBTEDNESS	\$424,169,021	\$493,824,108

Account Description	Amounts
0810 Nonspendable Fund Balance	326,049
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,600,307
0850 Unassigned Fund Balance	12,226,906
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,827,213
5900 Budgetary Reserve	635,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,788,262