

PRELIMINARY 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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jeffrey Ammerman

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Extn :

Contact Person

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$3,298,978.00 Approved Referendum Exception Amt: \$0.00	We will apply for exceptions.
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.	Charter School Tuition increases have had a very negative impact on our financial position.

<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	6,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,500,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	122,392,278
7000 Revenue from State Sources	52,213,903
8000 Revenue from Federal Sources	3,961,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$178,567,181</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$185,067,181</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	105,277,927
6112 Interim Real Estate Taxes	225,000
6113 Public Utility Realty Taxes	104,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	10,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,100,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,222,851
6910 Rentals	225,000
6920 Contributions and Donations from Private Sources	12,500
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	125,000

REVENUE FROM LOCAL SOURCES \$122,392,278**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	25,401,531
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	5,152,658
7311 Pupil Transportation Subsidy	5,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	520,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	3,905,160
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	1,103,925
7810 State Share of Social Security and Medicare Taxes	1,653,470
7820 State Share of Retirement Contributions	7,412,159

REVENUE FROM STATE SOURCES \$52,213,903**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,970,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	350,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	103,000
8517 NCLB, Title IV - 21st Century Schools	18,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,500,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
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REVENUE FROM FEDERAL SOURCES	\$3,961,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	178,567,181
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Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$105,277,927
Amount of Tax Relief for Homestead Exclusions		<u>\$3,905,160</u>
Total Approx. Tax Revenue:		\$109,183,087
Approx. Tax Levy for Tax Rate Calculation:		\$114,724,031
	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	\$2,941,641,806	\$2,941,641,806
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	\$114,724,031	\$114,724,031
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	39.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$114,724,030	\$114,724,030
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$110,818,870
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$105,277,927
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$105,277,927
Amount of Tax Relief for Homestead Exclusions	<u>\$3,905,160</u>
Total Approx. Tax Revenue:	\$109,183,087
Approx. Tax Levy for Tax Rate Calculation:	\$114,724,031

	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))	1.1805	
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$111,251,422	\$111,251,422
s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$3,472,608	\$3,472,608
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$3,298,978	\$3,298,978

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$105,277,927
Amount of Tax Relief for Homestead Exclusions	<u>\$3,905,160</u>
Total Approx. Tax Revenue:	\$109,183,087
Approx. Tax Levy for Tax Rate Calculation:	\$114,724,031
	Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,905,160	Lowering RE Tax Rate	\$0	\$3,905,160
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,905,160

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	2,941,641,806	39.0000	114,724,030			95.00000%	
Totals:	2,941,641,806		114,724,030	3,905,160	110,818,870	95.00000%	105,277,927

	<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	\$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%	8,500,000	8,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,700,000	1,700,000
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 10,200,000 10,200,000

Total Act 511, Current Taxes 10,280,000

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:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Chester	36.7537	39.0000	6.12%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	74,354,741
1200 Special Programs - Elementary / Secondary	50,384,736
1300 Vocational Education	4,457,588
1400 Other Instructional Programs - Elementary / Secondary	251,863
1500 Nonpublic School Programs	83,238
1800 Pre-Kindergarten	642,018
Total Instruction	\$130,174,184
2000 Support Services	
2100 Support Services - Students	3,670,901
2200 Support Services - Instructional Staff	3,762,449
2300 Support Services - Administration	7,315,236
2400 Support Services - Pupil Health	1,168,892
2500 Support Services - Business	1,257,208
2600 Operation and Maintenance of Plant Services	8,761,995
2700 Student Transportation Services	12,074,468
2800 Support Services - Central	2,772,026
2900 Other Support Services	106,255
Total Support Services	\$40,889,430
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,198,551
Total Operation of Non-Instructional Services	\$1,198,551
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,493,209
Total Other Expenditures and Financing Uses	\$15,493,209
Total Estimated Expenditures and Other Financing Uses	\$187,755,374

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,016,510
200 Personnel Services - Employee Benefits	16,799,838
300 Purchased Professional and Technical Services	1,252,138
400 Purchased Property Services	7,090
500 Other Purchased Services	30,156,586
600 Supplies	1,105,258
700 Property	15,000
800 Other Objects	2,321
Total Regular Programs - Elementary / Secondary	\$74,354,741
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,678,954
200 Personnel Services - Employee Benefits	3,188,416
300 Purchased Professional and Technical Services	14,835,299
500 Other Purchased Services	27,625,817
600 Supplies	55,550
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$50,384,736
1300 Vocational Education	
100 Personnel Services - Salaries	449,395
200 Personnel Services - Employee Benefits	253,332
400 Purchased Property Services	2,150
500 Other Purchased Services	3,716,111
600 Supplies	31,600
700 Property	5,000
Total Vocational Education	\$4,457,588
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	117,343
200 Personnel Services - Employee Benefits	69,520
500 Other Purchased Services	65,000
Total Other Instructional Programs - Elementary / Secondary	\$251,863
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	80,712
600 Supplies	2,526
Total Nonpublic School Programs	\$83,238
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	306,460
200 Personnel Services - Employee Benefits	214,198
300 Purchased Professional and Technical Services	112,000
500 Other Purchased Services	1,680
600 Supplies	6,880
800 Other Objects	800

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$642,018
Total Instruction	\$130,174,184
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,188,078
200 Personnel Services - Employee Benefits	1,377,467
300 Purchased Professional and Technical Services	47,032
500 Other Purchased Services	3,810
600 Supplies	43,264
800 Other Objects	11,250
Total Support Services - Students	\$3,670,901
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,361,095
200 Personnel Services - Employee Benefits	1,123,710
300 Purchased Professional and Technical Services	625,433
500 Other Purchased Services	10,000
600 Supplies	623,711
700 Property	2,500
800 Other Objects	16,000
Total Support Services - Instructional Staff	\$3,762,449
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,625,550
200 Personnel Services - Employee Benefits	1,935,485
300 Purchased Professional and Technical Services	984,500
400 Purchased Property Services	11,000
500 Other Purchased Services	68,701
600 Supplies	68,000
800 Other Objects	622,000
Total Support Services - Administration	\$7,315,236
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	582,250
200 Personnel Services - Employee Benefits	375,642
300 Purchased Professional and Technical Services	185,000
400 Purchased Property Services	1,000
600 Supplies	25,000
Total Support Services - Pupil Health	\$1,168,892
2500 Support Services - Business	
100 Personnel Services - Salaries	681,596
200 Personnel Services - Employee Benefits	405,062
300 Purchased Professional and Technical Services	38,250
400 Purchased Property Services	22,500
500 Other Purchased Services	70,500
600 Supplies	16,300

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<u>Description</u>	<u>Amount</u>
800 Other Objects	23,000
Total Support Services - Business	\$1,257,208
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,625,250
200 Personnel Services - Employee Benefits	1,225,000
300 Purchased Professional and Technical Services	475,000
400 Purchased Property Services	3,015,245
500 Other Purchased Services	405,000
600 Supplies	1,975,000
700 Property	34,000
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	\$8,761,995
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,263,356
200 Personnel Services - Employee Benefits	70,170
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	10,705,642
600 Supplies	12,000
800 Other Objects	300
Total Student Transportation Services	\$12,074,468
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	390,977
200 Personnel Services - Employee Benefits	239,115
300 Purchased Professional and Technical Services	787,230
400 Purchased Property Services	550,029
500 Other Purchased Services	280,125
600 Supplies	335,000
700 Property	187,475
800 Other Objects	2,075
Total Support Services - Central	\$2,772,026
2900 <u>Other Support Services</u>	
400 Purchased Property Services	56,255
500 Other Purchased Services	50,000
Total Other Support Services	\$106,255
Total Support Services	\$40,889,430
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	573,331
200 Personnel Services - Employee Benefits	239,095
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	28,500
500 Other Purchased Services	132,500
600 Supplies	78,625
800 Other Objects	21,500

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$1,198,551
Total Operation of Non-Instructional Services	\$1,198,551
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
Total Other Expenditures and Financing Uses	\$15,493,209
TOTAL EXPENDITURES	\$187,755,374

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	11,000,000	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	5,200,000	4,600,000
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	\$17,945,000	\$8,295,000

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	\$17,945,000	\$8,295,000

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	171,056,000	171,056,000

Total General Fund	\$339,701,204	\$330,835,216
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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	\$343,228,113	\$334,362,125

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	\$343,228,113	\$334,362,125
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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	(2,688,193)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$2,688,193)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$2,688,193)
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