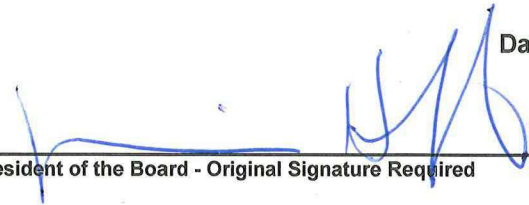


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019



President of the Board - Original Signature Required

06/10/19
Date



Secretary of the Board - Original Signature Required

6/10/19
Date



Chief School Administrator - Original Signature Required

06/10/19
Date

Martha Kew

Contact Person

(610)892-3470

Extn :

Telephone

Extension

mkew@wssd.org

Email Address

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

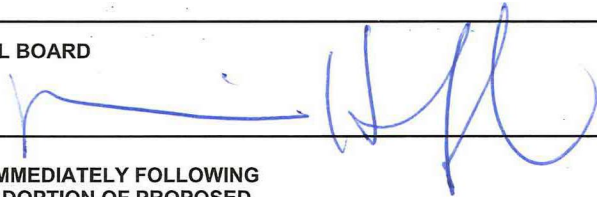
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallingford-Swarthmore SD	County : Delaware	AUN Number : 125239603
--	-----------------------------	----------------------------------

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 5/13/2019
---	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

**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 : Wallingford-Swarthmore SD	County : Delaware	AUN Number : 125239603
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I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/2019
---	--------------------------

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.	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$494,651.00 Function 2800, Object 200: \$610,077.00	Workers Compensation is coded to 2830 in entirety. This causes benefits to exceed salaries in this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district budgets a small budgetary reserve to cover unanticipated expenditures in the coming year.
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.	The unassigned fund balance is well below the 8% limitations for an unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance is made up of commitments for PSERS stabilization, self insurance stabilization, debt service stabilization, and the 19-20 budgetary shortfall.

<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	104,254
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,161,939
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,987,307
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,149,246</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	66,785,137
7000 Revenue from State Sources	16,441,873
8000 Revenue from Federal Sources	348,013
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$83,575,023</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$92,724,269</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	62,342,870
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	65,000
6120 Current Per Capita Taxes, Section 679	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,000
6150 Current Act 511 Taxes - Proportional Assessments	650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,110,000
6500 Earnings on Investments	800,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	579,767
6910 Rentals	170,000
6940 Tuition from Patrons	433,500
6990 Refunds and Other Miscellaneous Revenue	360,000
REVENUE FROM LOCAL SOURCES	\$66,785,137
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,550,718
7160 Tuition for Orphans Subsidy	3,500
7271 Special Education funds for School-Aged Pupils	2,088,506
7311 Pupil Transportation Subsidy	549,090
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,475
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	554,015
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,838,020
7505 Ready to Learn Block Grant	252,951
7810 State Share of Social Security and Medicare Taxes	1,356,825
7820 State Share of Retirement Contributions	6,087,773
REVENUE FROM STATE SOURCES	\$16,441,873
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	269,168
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,845
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
REVENUE FROM FEDERAL SOURCES	\$348,013
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,575,023

Act 1 Index (current): 2.3%

Calculation Method: Rate Additional Mills For Community College:
0.4495

Approx. Tax Revenue from RE Taxes: \$62,162,221

Amount of Tax Relief for Homestead Exclusions \$1,838,020

Total Approx. Tax Revenue: \$64,000,241

Approx. Tax Levy for Tax Rate Calculation: \$65,268,858

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
2018-19 Data			
a. Assessed Value	\$987,779,043	\$410,976,258	\$1,398,755,301
b. Real Estate Mills	45.3024	45.3024	45.3024
I. 2019-20 Data			
c. 2017 STEB Market Value	\$1,444,212,122	\$655,852,681	\$2,100,064,803
d. Assessed Value	\$985,772,841	\$410,089,713	\$1,395,862,554
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy (a * b)	\$44,748,761	\$18,618,211	\$63,366,972
2019-20 Calculations			
g. Percent of Total Market Value	68.76988%	31.23012%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)			\$63,366,972
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	45.3024	45.3024	45.3024
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$65,268,858
I. 2019-20 Real Estate Tax Rate (k / d * 1000)	46.7588	46.7588	46.7588
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$46,093,555	\$19,175,303	\$65,268,858
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$63,430,838
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$62,162,221

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Additional Mills For Community College:
0.4495

Approx. Tax Revenue from RE Taxes: \$62,162,221
 Amount of Tax Relief for Homestead Exclusions \$1,838,020
 Total Approx. Tax Revenue: \$64,000,241
 Approx. Tax Levy for Tax Rate Calculation: \$65,268,858

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	46.3443	46.3443	46.3444
q. Mills In Excess of Index (if (l > p), (l - p))	0.4145	0.4145	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,684,952	\$19,005,321	\$64,690,273
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$408,603	\$169,982	\$578,585
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$400,431	\$166,582	\$567,013
v. 2015-2016 Total Real Estate Mills	46.7588	47.2083	
w. Tax Levy Generated By Mills (Line m)	\$46,093,555	\$19,175,303	\$65,268,858
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$184,335	\$184,335
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$63,615,173
z. Net Tax Revenue Generated by Mills (y * j)			\$62,342,870
Information Related to Property Tax Relief			
V1. Assessed Value Exclusion per Homestead	\$7,957.00	\$7,957.00	
Number of Homestead/Farmstead Properties	3646	1294	4940
Median Assessed Value of Homestead Properties			\$179,000

Act 1 Index (current): 2.3%

Calculation Method:	Rate	Additional Mills For Community College:
		0.4495

Approx. Tax Revenue from RE Taxes:	\$62,162,221
Amount of Tax Relief for Homestead Exclusions	<u>\$1,838,020</u>
Total Approx. Tax Revenue:	\$64,000,241
Approx. Tax Levy for Tax Rate Calculation:	\$65,268,858

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,838,020	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,838,020

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	985,772,841	46.7588	46,093,555			98.00000%	
Delaware	410,089,713	47.2083	19,359,638			98.00000%	
Totals:	1,395,862,554		65,453,193	- 1,838,020 =	63,615,173 X	98.00000% =	62,342,870

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		52,000
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	\$5.00	\$0.00	52,000
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			52,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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	0.500%	0.000%	650,000
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			650,000
Total Act 511, Current Taxes			702,000
Act 511 Tax Limit -->		2,100,064,803 X	12
		Market Value	Mills
			25,200,778
			(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>								
	Nether P Twp / Rose V Boro	45.3024	46.7588	3.22%	No	2.3%			
	Rutledge / Swarthmore Boro	45.3024	46.7588	3.22%	No	2.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,632,940
1200 Special Programs - Elementary / Secondary	15,047,884
1300 Vocational Education	318,250
1400 Other Instructional Programs - Elementary / Secondary	32,678
1500 Nonpublic School Programs	2,040
1600 Adult Education Programs	184,332
Total Instruction	\$50,218,124
2000 Support Services	
2100 Support Services - Students	3,441,205
2200 Support Services - Instructional Staff	3,229,115
2300 Support Services - Administration	5,242,768
2400 Support Services - Pupil Health	1,264,470
2500 Support Services - Business	970,267
2600 Operation and Maintenance of Plant Services	4,852,008
2700 Student Transportation Services	3,857,817
2800 Support Services - Central	1,629,312
2900 Other Support Services	48,681
Total Support Services	\$24,535,643
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,654,244
3300 Community Services	350
Total Operation of Non-Instructional Services	\$1,654,594
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,597,454
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$7,997,454
Total Estimated Expenditures and Other Financing Uses	\$84,405,815

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,713,849
200 Personnel Services - Employee Benefits	12,905,677
300 Purchased Professional and Technical Services	487,794
400 Purchased Property Services	655,639
500 Other Purchased Services	252,708
600 Supplies	612,723
800 Other Objects	4,550
Total Regular Programs - Elementary / Secondary	\$34,632,940
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,336,349
200 Personnel Services - Employee Benefits	3,707,491
300 Purchased Professional and Technical Services	3,663,651
400 Purchased Property Services	122,500
500 Other Purchased Services	2,108,763
600 Supplies	108,500
800 Other Objects	630
Total Special Programs - Elementary / Secondary	\$15,047,884
1300 <u>Vocational Education</u>	
500 Other Purchased Services	318,250
Total Vocational Education	\$318,250
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,678
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	17,000
Total Other Instructional Programs - Elementary / Secondary	\$32,678
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,040
Total Nonpublic School Programs	\$2,040
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	184,332
Total Adult Education Programs	\$184,332
Total Instruction	\$50,218,124
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,783,025
200 Personnel Services - Employee Benefits	1,091,114
300 Purchased Professional and Technical Services	400,800
400 Purchased Property Services	2,435
500 Other Purchased Services	2,420
600 Supplies	160,911

<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Support Services - Students	\$3,441,205
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,542,034
200 Personnel Services - Employee Benefits	1,002,523
300 Purchased Professional and Technical Services	538,220
400 Purchased Property Services	8,733
500 Other Purchased Services	31,167
600 Supplies	102,388
700 Property	2,000
800 Other Objects	2,050
Total Support Services - Instructional Staff	\$3,229,115
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,302,166
200 Personnel Services - Employee Benefits	1,397,517
300 Purchased Professional and Technical Services	306,000
400 Purchased Property Services	27,737
500 Other Purchased Services	130,950
600 Supplies	93,875
800 Other Objects	984,523
Total Support Services - Administration	\$5,242,768
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	331,653
200 Personnel Services - Employee Benefits	238,364
300 Purchased Professional and Technical Services	676,893
400 Purchased Property Services	4,550
600 Supplies	13,010
Total Support Services - Pupil Health	\$1,264,470
2500 Support Services - Business	
100 Personnel Services - Salaries	489,463
200 Personnel Services - Employee Benefits	315,706
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	35,448
500 Other Purchased Services	13,200
600 Supplies	69,700
800 Other Objects	41,750
Total Support Services - Business	\$970,267
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,080,949
200 Personnel Services - Employee Benefits	803,828
300 Purchased Professional and Technical Services	143,500
400 Purchased Property Services	1,734,271
500 Other Purchased Services	206,460
600 Supplies	805,000
700 Property	73,000

2019-2020 Final General Fund Budget

LEA : 125239603 Wallingford-Swarthmore SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$4,852,008
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,708,140
200 Personnel Services - Employee Benefits	1,359,435
300 Purchased Professional and Technical Services	18,700
400 Purchased Property Services	427,836
500 Other Purchased Services	112,200
600 Supplies	222,434
800 Other Objects	9,072
Total Student Transportation Services	\$3,857,817
2800 Support Services - Central	
100 Personnel Services - Salaries	494,651
200 Personnel Services - Employee Benefits	610,077
300 Purchased Professional and Technical Services	225,789
400 Purchased Property Services	40,800
500 Other Purchased Services	92,790
600 Supplies	164,155
800 Other Objects	1,050
Total Support Services - Central	\$1,629,312
2900 Other Support Services	
500 Other Purchased Services	48,681
Total Other Support Services	\$48,681
Total Support Services	\$24,535,643
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	847,458
200 Personnel Services - Employee Benefits	361,641
300 Purchased Professional and Technical Services	158,850
400 Purchased Property Services	29,750
500 Other Purchased Services	97,840
600 Supplies	99,650
700 Property	26,300
800 Other Objects	32,755
Total Student Activities	\$1,654,244
3300 Community Services	
600 Supplies	350
Total Community Services	\$350
Total Operation of Non-Instructional Services	\$1,654,594
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,758,454
900 Other Uses of Funds	5,839,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$7,597,454
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$7,997,454
TOTAL EXPENDITURES	\$84,405,815

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	13,917,000	13,000,000
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	5,617,000	5,067,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	325,000	334,750
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	296,400	305,300
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$20,155,400	\$18,707,050
--	---------------------	---------------------

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	\$20,155,400	\$18,707,050
-----------------------------------	---------------------	---------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	67,164,000	61,325,000
0520 Extended-Term Financing Agreements Payable	900,000	870,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$73,464,000	\$67,595,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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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	\$73,464,000	\$67,595,000

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	\$73,464,000	\$67,595,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	104,254
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,380,792
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,937,662
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,318,454
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,822,708