

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

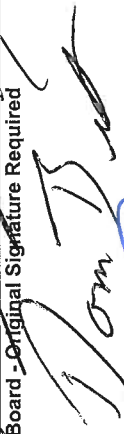
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2019



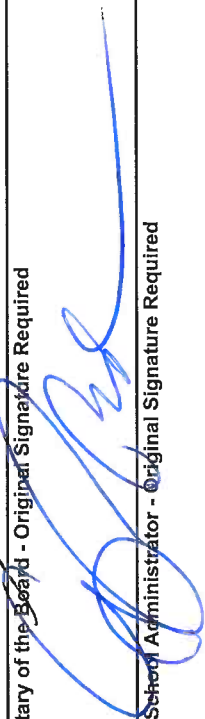
President of the Board - Original Signature Required

Date
June 27, 2019



Secretary of the Board - Original Signature Required

Date
22 Jun 2019



Chief School Administrator - Original Signature Required

Date
June 27, 2019

Debbie Mosloskie

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Springfield SD	COUNTY : Delaware	AUN : 125238502
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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	\$79804746
Ending Unassigned Fund Balance	\$850002
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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 6/27/19
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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 : Springfield SD	County : Delaware	AUN Number : 125238502
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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 5/23/2019
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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>
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 below the PDE maximum allowed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$3,019,053 of the Committed Fund Balance is for the employer retirement rate stabilization and the remaining balance of \$2,600,000 is for healthcare stabilization.

<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	5,619,053
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,950,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,569,053</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	62,271,343
7000 Revenue from State Sources	13,606,863
8000 Revenue from Federal Sources	826,542
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$76,704,748</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$86,273,801</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	58,394,260
6112 Interim Real Estate Taxes	81,122
6113 Public Utility Realty Taxes	59,000
6114 Payments in Lieu of Current Taxes - State / Local	47,315
6150 Current Act 511 Taxes - Proportional Assessments	1,550,076
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,005,000
6500 Earnings on Investments	575,500
6910 Rentals	80,000
6940 Tuition from Patrons	13,300
6990 Refunds and Other Miscellaneous Revenue	465,770
REVENUE FROM LOCAL SOURCES	\$62,271,343
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,034,283
7160 Tuition for Orphans Subsidy	12,500
7271 Special Education funds for School-Aged Pupils	1,724,262
7311 Pupil Transportation Subsidy	472,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	108,790
7330 Health Services (Medical, Dental, Nurse, Act 25)	82,283
7340 State Property Tax Reduction Allocation	1,219,159
7505 Ready to Learn Block Grant	239,989
7810 State Share of Social Security and Medicare Taxes	1,244,714
7820 State Share of Retirement Contributions	5,468,883
REVENUE FROM STATE SOURCES	\$13,606,863
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	2,387
8513 IDEA, Section 619	589,602
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	156,021
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,707
8517 NCLB, Title IV - 21st Century Schools	11,825
REVENUE FROM FEDERAL SOURCES	\$826,542
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,704,748

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$58,394,260
Amount of Tax Relief for Homestead Exclusions	<u>\$1,219,159</u>
Total Approx. Tax Revenue:	\$59,613,419
Approx. Tax Levy for Tax Rate Calculation:	\$60,957,532

Delaware

Total

2018-19 Data		
a. Assessed Value	\$1,808,387,605	\$1,808,387,605
b. Real Estate Mills	32.9796	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,608,677,589	\$2,608,677,589
d. Assessed Value	\$1,807,600,527	\$1,807,600,527
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$59,639,900	\$59,639,900
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$59,639,900	\$59,639,900
(f Total * g)		
i. Base Mills Subject to Index	32.9796	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.75000%	97.75000%
k. Tax Levy Needed	\$60,957,532	\$60,957,532
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	33.7229	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,957,532	\$60,957,532
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$59,738,373
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$58,394,260
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$58,394,260
Amount of Tax Relief for Homestead Exclusions	<u>\$1,219,159</u>
Total Approx. Tax Revenue:	\$59,613,419
Approx. Tax Levy for Tax Rate Calculation:	\$60,957,532

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	33.7381	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,985,007	\$60,985,007
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	\$5,520.88	
Number of Homestead/Farmstead Properties	6548	6548
Median Assessed Value of Homestead Properties		\$147,020

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$58,394,260
Amount of Tax Relief for Homestead Exclusions	<u>\$1,219,159</u>
Total Approx. Tax Revenue:	\$59,613,419
Approx. Tax Levy for Tax Rate Calculation:	\$60,957,532

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,219,159	Lowering RE Tax Rate	\$0	\$1,219,159
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,219,159

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	1,807,600,527	33.7229	60,957,532			97.75000%	
Totals:	1,807,600,527		60,957,532	- 1,219,159	= 59,738,373	X 97.75000%	= 58,394,260

	<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%	716,901	716,901
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	0.0100	0.000	833,175	833,175
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes– Proportional Assessments 1,550,076 1,550,076

Total Act 511, Current Taxes 1,550,076

Act 511 Tax Limit -->	2,608,677,589 X	12	31,304,131
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Delaware	32.9796	33.7229	2.26%	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%			
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	2.3%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,345,733
1200 Special Programs - Elementary / Secondary	12,413,209
1300 Vocational Education	779,292
1400 Other Instructional Programs - Elementary / Secondary	282,092
1500 Nonpublic School Programs	6,817
1700 Higher Education Programs for Secondary Students	593,145
Total Instruction	\$46,420,288
2000 Support Services	
2100 Support Services - Students	3,531,282
2200 Support Services - Instructional Staff	1,729,587
2300 Support Services - Administration	4,276,480
2400 Support Services - Pupil Health	723,476
2500 Support Services - Business	905,379
2600 Operation and Maintenance of Plant Services	5,721,297
2700 Student Transportation Services	3,231,483
2800 Support Services - Central	2,544,877
2900 Other Support Services	75,412
Total Support Services	\$22,739,273
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,461,766
3300 Community Services	65,000
Total Operation of Non-Instructional Services	\$1,526,766
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,194,220
5200 Interfund Transfers - Out	924,199
Total Other Expenditures and Financing Uses	\$9,118,419
Total Estimated Expenditures and Other Financing Uses	\$79,804,746

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,102,798
200 Personnel Services - Employee Benefits	12,465,301
300 Purchased Professional and Technical Services	745,608
400 Purchased Property Services	103,174
500 Other Purchased Services	259,665
600 Supplies	665,997
800 Other Objects	3,190
Total Regular Programs - Elementary / Secondary	\$32,345,733
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,165,995
200 Personnel Services - Employee Benefits	3,197,515
300 Purchased Professional and Technical Services	2,520,143
400 Purchased Property Services	1,350
500 Other Purchased Services	2,451,101
600 Supplies	76,605
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$12,413,209
1300 <u>Vocational Education</u>	
500 Other Purchased Services	779,292
Total Vocational Education	\$779,292
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	164,615
200 Personnel Services - Employee Benefits	63,121
500 Other Purchased Services	54,356
Total Other Instructional Programs - Elementary / Secondary	\$282,092
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,817
Total Nonpublic School Programs	\$6,817
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	593,145
Total Higher Education Programs for Secondary Students	\$593,145
Total Instruction	\$46,420,288
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,947,787
200 Personnel Services - Employee Benefits	1,312,470
300 Purchased Professional and Technical Services	235,655
400 Purchased Property Services	2,595
500 Other Purchased Services	3,575
600 Supplies	28,700
800 Other Objects	500

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,531,282
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	752,582
200 Personnel Services - Employee Benefits	712,785
300 Purchased Professional and Technical Services	50,800
400 Purchased Property Services	12,422
500 Other Purchased Services	2,284
600 Supplies	194,114
800 Other Objects	4,600
Total Support Services - Instructional Staff	\$1,729,587
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,216,120
200 Personnel Services - Employee Benefits	1,371,960
300 Purchased Professional and Technical Services	470,600
400 Purchased Property Services	8,622
500 Other Purchased Services	72,050
600 Supplies	111,678
800 Other Objects	25,450
Total Support Services - Administration	\$4,276,480
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	406,476
200 Personnel Services - Employee Benefits	262,200
300 Purchased Professional and Technical Services	46,050
400 Purchased Property Services	350
500 Other Purchased Services	300
600 Supplies	8,100
Total Support Services - Pupil Health	\$723,476
2500 Support Services - Business	
100 Personnel Services - Salaries	538,793
200 Personnel Services - Employee Benefits	330,636
300 Purchased Professional and Technical Services	1,275
400 Purchased Property Services	8,300
500 Other Purchased Services	12,425
600 Supplies	9,950
800 Other Objects	4,000
Total Support Services - Business	\$905,379
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,894,785
200 Personnel Services - Employee Benefits	1,545,262
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	616,450
500 Other Purchased Services	270,500
600 Supplies	1,302,800
700 Property	73,000
800 Other Objects	1,500

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$5,721,297
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	100,000
500 Other Purchased Services	3,002,100
600 Supplies	129,383
Total Student Transportation Services	\$3,231,483
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	830,033
200 Personnel Services - Employee Benefits	562,004
300 Purchased Professional and Technical Services	66,650
400 Purchased Property Services	709,720
500 Other Purchased Services	7,300
600 Supplies	355,020
800 Other Objects	14,150
Total Support Services - Central	\$2,544,877
2900 <u>Other Support Services</u>	
400 Purchased Property Services	14,299
500 Other Purchased Services	61,113
Total Other Support Services	\$75,412
Total Support Services	\$22,739,273
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,031,671
200 Personnel Services - Employee Benefits	131,345
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	25,000
500 Other Purchased Services	89,800
600 Supplies	68,250
800 Other Objects	23,700
Total Student Activities	\$1,461,766
3300 <u>Community Services</u>	
500 Other Purchased Services	65,000
Total Community Services	\$65,000
Total Operation of Non-Instructional Services	\$1,526,766
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,024,908
900 Other Uses of Funds	4,169,312
Total Debt Service / Other Expenditures and Financing Uses	\$8,194,220
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	924,199

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$924,199
Total Other Expenditures and Financing Uses	\$9,118,419
TOTAL EXPENDITURES	\$79,804,746

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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

9,289,000	9,050,000
7,391,000	6,218,000
52,900,000	18,000,300
100,000	100,000
160,000	150,500

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments	\$69,840,000	\$33,518,800
TOTAL CASH AND INVESTMENTS	\$69,840,000	\$33,518,800

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	100,550,000	100,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	386,950	288,270
0540 Accumulated Compensated Absences	465,000	459,849
0550 Authority Lease Obligations	1,956,672	2,099,569
0560 Other Post-Employment Benefits (OPEB)	4,937,714	4,937,714
0599 Other Noncurrent Liabilities		

Total General Fund	\$108,296,336	\$108,485,402
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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

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	\$108,296,336	\$108,485,402

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	\$108,296,336	\$108,485,402
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,619,053
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	850,002
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,469,055

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,469,055
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