

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/19/2019

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/19/19  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/19/19  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/19/19  
\_\_\_\_\_  
Date

Martin Heiskell

(610)461-6700

Extn :

Contact Person

Telephone

Extension

martin.heiskell@interborosd.org

Email Address

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

(10/2010)

24 PS 6-688

SCHOOL DISTRICT : Interboro SD	COUNTY : Delaware	AUN : 126235103
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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 ☒ X  
No ☐

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$69769310
Ending Unassigned Fund Balance	\$3747582
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒ X  
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/19/19
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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 : Interboro SD	County : Delaware	AUN Number : 125235103
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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 5-15-19
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Used to offset future budget deficits and/or future capital improvements and projects as needed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been set aside for marching band uniforms/equipment replacement.

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	212,405	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,704,292	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,704,292</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	44,810,963	
7000 Revenue from State Sources	24,117,811	
8000 Revenue from Federal Sources	908,826	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$69,837,600</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$73,541,892</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	40,844,301
6112 Interim Real Estate Taxes	27,700
6113 Public Utility Realty Taxes	41,300
6114 Payments in Lieu of Current Taxes - State / Local	400
6115 Payments in Lieu of Current Taxes - Federal	5,000
6150 Current Act 511 Taxes - Proportional Assessments	951,332
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,103,400
6500 Earnings on Investments	18,200
6700 Revenues from LEA Activities	57,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	659,177
6910 Rentals	4,750
6920 Contributions and Donations from Private Sources	11,100
6940 Tuition from Patrons	19,400
6990 Refunds and Other Miscellaneous Revenue	1,067,003
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$44,810,963</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,814,006
7160 Tuition for Orphans Subsidy	26,600
7271 Special Education funds for School-Aged Pupils	2,407,926
7292 Pre-K Counts	433,500
7311 Pupil Transportation Subsidy	446,882
7312 Nonpublic and Charter School Pupil Transportation Subsidy	77,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	443,097
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,400
7340 State Property Tax Reduction Allocation	2,021,167
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	554,903
7598 Revenue for the Support of Public Schools	35,000
7810 State Share of Social Security and Medicare Taxes	1,351,000
7820 State Share of Retirement Contributions	6,421,330
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,117,811</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	561,067
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	111,102



	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 NCLB, Title IV - 21st Century Schools	36,657
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$908,826</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>69,837,600</b>

AUN: 125235103 Interboro SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$40,844,301  
 Amount of Tax Relief for Homestead Exclusions \$2,021,167  
 Total Approx. Tax Revenue: \$42,865,468  
 Approx. Tax Levy for Tax Rate Calculation: \$43,799,263

Delaware

Total

## 2018-19 Data

a. Assessed Value \$1,148,083,955 \$1,148,083,955  
 b. Real Estate Mills 37.1008

## I. 2019-20 Data

c. 2017 STEB Market Value \$1,595,808,779 \$1,595,808,779  
 d. Assessed Value \$1,147,277,352 \$1,147,277,352  
 e. Assessed Value of New Constr/ Renov \$0 \$0

## 2018-19 Calculations

f. 2018-19 Tax Levy \$42,594,833 \$42,594,833  
 (a \* b)

## 2019-20 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%  
 h. Rebalanced 2018-19 Tax Levy \$42,594,833 \$42,594,833  
 (f Total \* g)  
 i. Base Mills Subject to Index 37.1008  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

## Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 97.76487% 97.76487%  
 k. Tax Levy Needed \$43,799,263 \$43,799,263  
 (Approx. Tax Levy \* g)

## I. 2019-20 Real Estate Tax Rate 38.1767

(k / d \* 1000)

III. m. Tax Levy Generated by Mills \$43,799,263 \$43,799,263  
 (l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$41,778,096  
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$40,844,301  
 (n \* Est. Pct. Collection)



AUN: 125235103 Interboro SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$40,844,301

Amount of Tax Relief for Homestead Exclusions \$2,021,167

Total Approx. Tax Revenue: \$42,865,468

Approx. Tax Levy for Tax Rate Calculation: \$43,799,263

Delaware

Total

## Index Maximums

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	38.2509	
q. Mills In Excess of Index (if ( $l > p$ ), ( $l - p$ ))	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$43,884,391	\$43,884,391
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	\$11,329.43	
Number of Homestead/Farmstead Properties	4673	4673
Median Assessed Value of Homestead Properties		\$88,360

AUN: 125235103 Interboro SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.1%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$40,844,301
Amount of Tax Relief for Homestead Exclusions	\$2,021,167
Total Approx. Tax Revenue:	\$42,865,468
Approx. Tax Levy for Tax Rate Calculation:	\$43,799,263
	Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,021,167	Lowering RE Tax Rate	\$0	\$2,021,167
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,021,167

## CODE

## 6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Delaware	1,147,277,352	38.1767	43,799,263			97.76487%	
<b>Totals:</b>	<b>1,147,277,352</b>		<b>43,799,263</b>	<b>-</b>	<b>2,021,167 =</b>	<b>41,778,096 X</b>	<b>97.76487% = 40,844,301</b>

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
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%	308,450
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	11.2000	0	642,882
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>951,332</b>
<b>Total Act 511, Current Taxes</b>			<b>951,332</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>1,595,808,779 X</b>	<b>12</b>	<b>19,149,705</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	Current Real Estate Taxes									
	Delaware	37.1008	38.1767	2.90%	Yes	3.1%				
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.2000	11.2000	0.00%	Yes	3.1%	11.2000	11.2000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	29,800,974
1200 Special Programs - Elementary / Secondary	11,670,517
1300 Vocational Education	986,424
1400 Other Instructional Programs - Elementary / Secondary	594,221
1700 Higher Education Programs for Secondary Students	378,739
1800 Pre-Kindergarten	389,608
<b>Total Instruction</b>	<b>\$43,820,483</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,236,657
2200 Support Services - Instructional Staff	1,415,233
2300 Support Services - Administration	4,953,196
2400 Support Services - Pupil Health	1,043,087
2500 Support Services - Business	679,578
2600 Operation and Maintenance of Plant Services	4,774,296
2700 Student Transportation Services	2,722,169
2800 Support Services - Central	1,779,054
2900 Other Support Services	37,680
<b>Total Support Services</b>	<b>\$20,640,950</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	830,800
3300 Community Services	118,198
<b>Total Operation of Non-Instructional Services</b>	<b>\$948,998</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	43,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$43,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,315,879
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,315,879</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$69,769,310</b>



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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	17,362,829
200 Personnel Services - Employee Benefits	11,296,301
300 Purchased Professional and Technical Services	199,285
400 Purchased Property Services	17,942
500 Other Purchased Services	374,931
600 Supplies	528,627
800 Other Objects	21,059
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$29,800,974</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,436,119
200 Personnel Services - Employee Benefits	3,141,075
300 Purchased Professional and Technical Services	547,134
400 Purchased Property Services	155,911
500 Other Purchased Services	2,236,773
600 Supplies	51,255
800 Other Objects	102,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,670,517</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	986,424
<b>Total Vocational Education</b>	<b>\$986,424</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	254,019
200 Personnel Services - Employee Benefits	109,418
300 Purchased Professional and Technical Services	113,364
500 Other Purchased Services	117,420
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$594,221</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	378,739
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$378,739</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	205,595
200 Personnel Services - Employee Benefits	113,316
300 Purchased Professional and Technical Services	8,800
400 Purchased Property Services	6,000
500 Other Purchased Services	1,450
600 Supplies	52,947
800 Other Objects	1,500
<b>Total Pre-Kindergarten</b>	<b>\$389,608</b>
<b>Total Instruction</b>	<b>\$43,820,483</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	



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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,828,670
200 Personnel Services - Employee Benefits	1,142,098
300 Purchased Professional and Technical Services	231,370
500 Other Purchased Services	7,150
600 Supplies	25,991
800 Other Objects	1,378
<b>Total Support Services - Students</b>	<b>\$3,236,657</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	580,590
200 Personnel Services - Employee Benefits	434,504
300 Purchased Professional and Technical Services	74,435
500 Other Purchased Services	4,090
600 Supplies	81,954
700 Property	239,660
<b>Total Support Services - Instructional Staff</b>	<b>\$1,415,233</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,782,558
200 Personnel Services - Employee Benefits	1,775,915
300 Purchased Professional and Technical Services	195,064
400 Purchased Property Services	2,710
500 Other Purchased Services	52,604
600 Supplies	61,722
800 Other Objects	82,623
<b>Total Support Services - Administration</b>	<b>\$4,953,196</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	556,397
200 Personnel Services - Employee Benefits	263,592
300 Purchased Professional and Technical Services	207,898
600 Supplies	15,200
<b>Total Support Services - Pupil Health</b>	<b>\$1,043,087</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	369,337
200 Personnel Services - Employee Benefits	248,449
300 Purchased Professional and Technical Services	36,240
400 Purchased Property Services	6,190
500 Other Purchased Services	7,025
600 Supplies	5,900
800 Other Objects	8,437
<b>Total Support Services - Business</b>	<b>\$679,578</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,806,521
200 Personnel Services - Employee Benefits	1,484,377
400 Purchased Property Services	519,002
500 Other Purchased Services	141,035
600 Supplies	765,872

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<u>Description</u>	<u>Amount</u>
700 Property	56,838
800 Other Objects	651
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,774,296</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,188,011
200 Personnel Services - Employee Benefits	544,483
300 Purchased Professional and Technical Services	21,429
400 Purchased Property Services	367,000
500 Other Purchased Services	474,402
600 Supplies	126,544
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$2,722,169</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	657,975
200 Personnel Services - Employee Benefits	432,730
300 Purchased Professional and Technical Services	97,288
400 Purchased Property Services	113,507
500 Other Purchased Services	43,434
600 Supplies	432,020
800 Other Objects	2,100
<b>Total Support Services - Central</b>	<b>\$1,779,054</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	37,680
<b>Total Other Support Services</b>	<b>\$37,680</b>
<b>Total Support Services</b>	<b>\$20,640,950</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	474,636
200 Personnel Services - Employee Benefits	150,064
300 Purchased Professional and Technical Services	113,790
400 Purchased Property Services	7,955
500 Other Purchased Services	13,529
600 Supplies	52,638
700 Property	3,265
800 Other Objects	14,923
<b>Total Student Activities</b>	<b>\$830,800</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	107,750
500 Other Purchased Services	1,230
600 Supplies	9,218
<b>Total Community Services</b>	<b>\$118,198</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$948,998</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	

<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	43,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$43,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$43,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,662,373
900 Other Uses of Funds	2,653,506
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,315,879</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,315,879</b>
<b>TOTAL EXPENDITURES</b>	<b>\$69,769,310</b>

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	7,938,827	8,162,929
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	832	832
Other Capital Projects Fund	36,918	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	57,002	147,874
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	38,255	33,255
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	92,139	82,139
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,163,973</b>	<b>\$8,427,029</b>

**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		



<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,163,973	\$8,427,029

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

0510 Bonds Payable	52,955,186	50,372,701
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	87,785	48,785
0540 Accumulated Compensated Absences	1,666,947	1,616,947
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total General Fund****\$54,709,918****\$52,038,433****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 Estimate06/30/2020 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 Estimate06/30/2020 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 Estimate06/30/2020 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	\$54,709,918	\$52,038,433

**Short-Term Payables****06/30/2019 Estimate****06/30/2020 Projection**

General Fund

7,862,922

7,882,082

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****\$7,662,922****\$7,882,082****TOTAL INDEBTEDNESS****\$62,372,840****\$59,920,515**



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	212,405
0830 Committed Fund Balance	25,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,747,582
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,772,582</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,984,987</b>
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