

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019



President of the Board - Original Signature Required

6/17/19

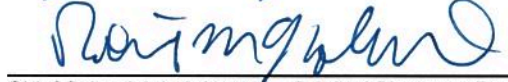
Date



Secretary of the Board - Original Signature Required

6/12/19

Date



Chief School Administrator - Original Signature Required

6/18/19

Date

Keith D Ramsey

Contact Person

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Extension

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Email Address

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Eastern Lancaster County SD	County : Lancaster	AUN Number : 113362303
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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 5/13/19
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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.	The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unexpected costs or temporary shortfalls in cash flows. The amount is 6.10% of the total budgeted expenditures and other financing uses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total estimated amount committed at the end of the year to help offset future employer obligations for PSERS (\$2,534,700) due to rate increases and technology initiatives (\$1,720,344)

<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	5,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,549,348
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,549,348</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,655,289
7000 Revenue from State Sources	14,451,824
8000 Revenue from Federal Sources	1,301,764
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$57,408,877</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$65,958,225</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,835,891
6112 Interim Real Estate Taxes	130,000
6113 Public Utility Realty Taxes	39,000
6114 Payments in Lieu of Current Taxes - State / Local	190,000
6140 Current Act 511 Taxes - Flat Rate Assessments	135,000
6150 Current Act 511 Taxes - Proportional Assessments	4,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	524,418
6910 Rentals	21,500
6940 Tuition from Patrons	2,628,000
6960 Services Provided Other Local Governmental Units / LEAs	307,680
6990 Refunds and Other Miscellaneous Revenue	68,800
REVENUE FROM LOCAL SOURCES	\$41,655,289
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,577,000
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	37,000
7271 Special Education funds for School-Aged Pupils	1,677,351
7311 Pupil Transportation Subsidy	1,241,745
7312 Nonpublic and Charter School Pupil Transportation Subsidy	178,255
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,056,179
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	447,169
7505 Ready to Learn Block Grant	247,418
7810 State Share of Social Security and Medicare Taxes	900,945
7820 State Share of Retirement Contributions	3,944,762
REVENUE FROM STATE SOURCES	\$14,451,824
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	821,636
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	176,141
8517 NCLB, Title IV - 21st Century Schools	54,565
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	229,422

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
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REVENUE FROM FEDERAL SOURCES	\$1,301,764
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,408,877
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Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$32,835,891

Amount of Tax Relief for Homestead Exclusions \$447,353

Total Approx. Tax Revenue: \$33,283,244

Approx. Tax Levy for Tax Rate Calculation: \$34,701,360

Lancaster

Total

2018-19 Data		
a. Assessed Value	\$2,740,258,800	\$2,740,258,800
b. Real Estate Mills	12.3854	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,586,344,484	\$2,586,344,484
d. Assessed Value	\$2,760,407,600	\$2,760,407,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$33,939,201	\$33,939,201
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$33,939,201	\$33,939,201
(f Total * g)		
i. Base Mills Subject to Index	12.3854	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.86000%	95.86000%
k. Tax Levy Needed	\$34,701,360	\$34,701,360
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	12.5711	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,701,360	\$34,701,360
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,254,007
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,835,891
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,835,891	
Amount of Tax Relief for Homestead Exclusions	<u>\$447,353</u>	
Total Approx. Tax Revenue:	\$33,283,244	
Approx. Tax Levy for Tax Rate Calculation:	\$34,701,360	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.6702	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,974,916	\$34,974,916
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	\$5,144.00	
Number of Homestead/Farmstead Properties	6917	6917
Median Assessed Value of Homestead Properties		\$198,500

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,835,891
Amount of Tax Relief for Homestead Exclusions	<u>\$447,353</u>
Total Approx. Tax Revenue:	\$33,283,244
Approx. Tax Levy for Tax Rate Calculation:	\$34,701,360
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$447,169	Lowering RE Tax Rate	\$0		\$447,169
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$184				\$184
Amount of Tax Relief from State/Local Sources					\$447,353

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>
Lancaster	2,760,407,600	12.5711	34,701,360			95.86000%	
Totals:	2,760,407,600		34,701,360	447,353 =	34,254,007 X	95.86000% =	32,835,891

	<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	\$10.00	\$0.00	135,000
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 135,000 135,000

	<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%	3,650,000	3,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,000	475,000
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 4,125,000 4,125,000

Total Act 511, Current Taxes 4,260,000

Act 511 Tax Limit -->	2,586,344,484 X	12	31,036,134
	Market Value	Mills	(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> Lancaster	12.3854	12.5711	1.50%	Yes	2.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	24,539,844
1200 Special Programs - Elementary / Secondary	8,282,549
1300 Vocational Education	1,236,316
1400 Other Instructional Programs - Elementary / Secondary	346,248
1500 Nonpublic School Programs	42,724
Total Instruction	\$34,447,681
2000 Support Services	
2100 Support Services - Students	2,135,079
2200 Support Services - Instructional Staff	2,931,585
2300 Support Services - Administration	2,934,628
2400 Support Services - Pupil Health	1,168,489
2500 Support Services - Business	690,017
2600 Operation and Maintenance of Plant Services	3,881,842
2700 Student Transportation Services	3,237,330
2800 Support Services - Central	2,048,410
2900 Other Support Services	76,568
Total Support Services	\$19,103,948
3000 Operation of Non-Instructional Services	
3200 Student Activities	971,929
3300 Community Services	17,400
Total Operation of Non-Instructional Services	\$989,329
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,612,875
Total Other Expenditures and Financing Uses	\$3,612,875
Total Estimated Expenditures and Other Financing Uses	\$58,153,833

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,533,923
200 Personnel Services - Employee Benefits	9,159,159
300 Purchased Professional and Technical Services	623,035
400 Purchased Property Services	18,100
500 Other Purchased Services	933,378
600 Supplies	725,319
700 Property	545,050
800 Other Objects	1,880
Total Regular Programs - Elementary / Secondary	\$24,539,844
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,609,946
200 Personnel Services - Employee Benefits	1,595,836
300 Purchased Professional and Technical Services	3,159,613
400 Purchased Property Services	2,000
500 Other Purchased Services	860,204
600 Supplies	53,950
700 Property	1,000
Total Special Programs - Elementary / Secondary	\$8,282,549
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	59,703
200 Personnel Services - Employee Benefits	36,441
300 Purchased Professional and Technical Services	5,322
400 Purchased Property Services	250
500 Other Purchased Services	1,127,100
600 Supplies	7,500
Total Vocational Education	\$1,236,316
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	150,664
200 Personnel Services - Employee Benefits	45,499
300 Purchased Professional and Technical Services	37,784
500 Other Purchased Services	111,501
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$346,248
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	29,046
600 Supplies	13,678
Total Nonpublic School Programs	\$42,724
Total Instruction	\$34,447,681
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,120,407
200 Personnel Services - Employee Benefits	611,055

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	302,391
400 Purchased Property Services	1,133
500 Other Purchased Services	9,680
600 Supplies	90,128
700 Property	249
800 Other Objects	36
Total Support Services - Students	\$2,135,079
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,633,181
200 Personnel Services - Employee Benefits	1,051,595
300 Purchased Professional and Technical Services	127,304
400 Purchased Property Services	1,925
500 Other Purchased Services	46,826
600 Supplies	64,142
700 Property	3,589
800 Other Objects	3,023
Total Support Services - Instructional Staff	\$2,931,585
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,688,217
200 Personnel Services - Employee Benefits	908,700
300 Purchased Professional and Technical Services	206,100
400 Purchased Property Services	5,549
500 Other Purchased Services	59,781
600 Supplies	43,507
700 Property	2,000
800 Other Objects	20,774
Total Support Services - Administration	\$2,934,628
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	489,840
200 Personnel Services - Employee Benefits	280,925
300 Purchased Professional and Technical Services	395,001
400 Purchased Property Services	175
500 Other Purchased Services	551
600 Supplies	1,997
Total Support Services - Pupil Health	\$1,168,489
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	376,391
200 Personnel Services - Employee Benefits	185,576
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	26,000
500 Other Purchased Services	16,000
600 Supplies	37,050
700 Property	10,000
800 Other Objects	36,000
Total Support Services - Business	\$690,017

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	666,626
200 Personnel Services - Employee Benefits	383,256
300 Purchased Professional and Technical Services	128,500
400 Purchased Property Services	1,238,460
500 Other Purchased Services	135,450
600 Supplies	1,320,550
700 Property	5,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$3,881,842
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	75,780
200 Personnel Services - Employee Benefits	49,687
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	750
500 Other Purchased Services	2,832,913
600 Supplies	37,000
800 Other Objects	1,200
Total Student Transportation Services	\$3,237,330
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	951,355
200 Personnel Services - Employee Benefits	557,792
300 Purchased Professional and Technical Services	74,587
400 Purchased Property Services	104,400
500 Other Purchased Services	184,720
600 Supplies	161,746
700 Property	12,200
800 Other Objects	1,610
Total Support Services - Central	\$2,048,410
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	37,000
200 Personnel Services - Employee Benefits	3,343
500 Other Purchased Services	36,225
Total Other Support Services	\$76,568
Total Support Services	\$19,103,948
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	646,377
200 Personnel Services - Employee Benefits	97,528
300 Purchased Professional and Technical Services	53,932
400 Purchased Property Services	25,400
500 Other Purchased Services	75,284
600 Supplies	59,305
700 Property	5,000
800 Other Objects	9,103

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$971,929
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,000
600 Supplies	9,600
800 Other Objects	3,800
Total Community Services	\$17,400
Total Operation of Non-Instructional Services	\$989,329
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	367,875
900 Other Uses of Funds	3,245,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,612,875
Total Other Expenditures and Financing Uses	\$3,612,875
TOTAL EXPENDITURES	\$58,153,833

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	12,000,000	12,000,000
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	13,500,000	15,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,400,000	8,400,000
Private Purpose Trust Fund	74,000	74,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$34,809,000	\$36,309,000

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	\$34,809,000	\$36,309,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	9,252,100	5,651,900
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	575,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,600,000	6,600,000
0599 Other Noncurrent Liabilities	76,800,000	77,800,000

Total General Fund	\$93,227,100	\$90,651,900
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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

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	23,500	22,500
0599 Other Noncurrent Liabilities	550,000	530,000
Total Food Service / Cafeteria Operations Fund	\$573,500	\$552,500
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

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	\$93,800,600	\$91,204,400

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	\$93,800,600	\$91,204,400
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,255,044
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,549,348
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,804,392

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,804,392
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