

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 Required6-17-19

Date

Secretary of the Board - Original Signature Required6-17-19

Date

Chief School Administrator - Original Signature Required6-17-19

Date

DIANE J RICHARDS

Contact Person

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Extension

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<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	18,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,250,000	
0840 Assigned Fund Balance	656,835	
0850 Unassigned Fund Balance	5,163,241	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,070,076</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	52,104,924	
7000 Revenue from State Sources	19,190,113	
8000 Revenue from Federal Sources	954,365	
9000 Other Financing Sources	25,000	
Total Estimated Revenues And Other Financing Sources		<u>\$72,274,402</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$79,344,478</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,487,078
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	48,600
6114 Payments in Lieu of Current Taxes - State / Local	1,490
6120 Current Per Capita Taxes, Section 679	93,000
6140 Current Act 511 Taxes - Flat Rate Assessments	215,000
6150 Current Act 511 Taxes - Proportional Assessments	5,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,080,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	155,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	771,156
6910 Rentals	152,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	226,300
REVENUE FROM LOCAL SOURCES	\$52,104,924
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,616,775
7160 Tuition for Orphans Subsidy	161,000
7271 Special Education funds for School-Aged Pupils	2,296,172
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	959,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	83,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,009,191
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,000
7340 State Property Tax Reduction Allocation	869,728
7505 Ready to Learn Block Grant	436,905
7810 State Share of Social Security and Medicare Taxes	1,135,766
7820 State Share of Retirement Contributions	5,206,076
REVENUE FROM STATE SOURCES	\$19,190,113
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	563,088
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,084
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21,868
8517 NCLB, Title IV - 21st Century Schools	41,525

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,800
REVENUE FROM FEDERAL SOURCES	\$954,365
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	25,000
OTHER FINANCING SOURCES	\$25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	72,274,402

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

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Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,487,078

Amount of Tax Relief for Homestead Exclusions \$869,728

Total Approx. Tax Revenue: \$44,356,806

Approx. Tax Levy for Tax Rate Calculation: \$45,998,767

Berks

Total

2018-19 Data

a. Assessed Value	\$1,600,376,400	\$1,600,376,400
b. Real Estate Mills	28.1000	

I. 2019-20 Data

c. 2017 STEB Market Value	\$2,034,790,129	\$2,034,790,129
d. Assessed Value	\$1,608,348,500	\$1,608,348,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$44,970,577	\$44,970,577
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$44,970,577	\$44,970,577
(f Total * g)		
i. Base Mills Subject to Index	28.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.36163%	96.36163%
k. Tax Levy Needed	\$45,998,767	\$45,998,767
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate 28.6000

(k / d * 1000)

l. Tax Levy Generated by Mills	\$45,998,767	\$45,998,767
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,129,039
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,487,078
(n * Est. Pct. Collection)		

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

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Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	28.8868	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,460,041	\$46,460,041
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	\$4,198.00	
Number of Homestead/Farmstead Properties	7245	7245
Median Assessed Value of Homestead Properties		\$102,350

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

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Rate

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Amount of Tax Relief for Homestead Exclusions \$869,728

Total Approx. Tax Revenue: \$44,356,806

Approx. Tax Levy for Tax Rate Calculation: \$45,998,767

Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$869,728	Lowering RE Tax Rate	\$0	\$869,728
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Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
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Amount of Tax Relief from State/Local Sources				\$869,728
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CODE6111 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>
Berks	1,608,348,500	28.6000	45,998,767			96.36163%	
Totals:	1,608,348,500		45,998,767	- 869,728 =	45,129,039 X	96.36163% =	43,487,078

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		93,000
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	93,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	80,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	42,000
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			215,000
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	0.500%	0.000%	4,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000
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			5,250,000
Total Act 511, Current Taxes			5,465,000
Act 511 Tax Limit -->	2,034,790,129 X	12	24,417,482
	Market Value	Mills	(511 Limit)

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	<u>Current Real Estate Taxes</u>									
	Berks	28.1000	28.6000	1.78%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	2.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,110,736
1200 Special Programs - Elementary / Secondary	12,026,577
1300 Vocational Education	1,276,173
1400 Other Instructional Programs - Elementary / Secondary	225,149
1500 Nonpublic School Programs	21,449
1800 Pre-Kindergarten	340,000
Total Instruction	\$43,000,084
2000 Support Services	
2100 Support Services - Students	2,567,114
2200 Support Services - Instructional Staff	3,243,674
2300 Support Services - Administration	3,739,040
2400 Support Services - Pupil Health	555,716
2500 Support Services - Business	1,255,313
2600 Operation and Maintenance of Plant Services	5,645,491
2700 Student Transportation Services	2,603,200
2800 Support Services - Central	852,330
2900 Other Support Services	56,500
Total Support Services	\$20,518,378
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,699,990
3300 Community Services	254,431
Total Operation of Non-Instructional Services	\$1,954,421
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	6,958,354
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$7,458,354
Total Estimated Expenditures and Other Financing Uses	\$72,931,237

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,747,136
200 Personnel Services - Employee Benefits	10,702,923
300 Purchased Professional and Technical Services	267,940
400 Purchased Property Services	19,960
500 Other Purchased Services	504,000
600 Supplies	792,927
700 Property	65,650
800 Other Objects	10,200
Total Regular Programs - Elementary / Secondary	\$29,110,736
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,778,650
200 Personnel Services - Employee Benefits	3,157,777
300 Purchased Professional and Technical Services	1,094,100
500 Other Purchased Services	2,898,850
600 Supplies	80,700
700 Property	16,500
Total Special Programs - Elementary / Secondary	\$12,026,577
1300 Vocational Education	
500 Other Purchased Services	1,276,173
Total Vocational Education	\$1,276,173
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	9,649
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	139,500
Total Other Instructional Programs - Elementary / Secondary	\$225,149
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	19,382
700 Property	2,067
Total Nonpublic School Programs	\$21,449
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	214,755
200 Personnel Services - Employee Benefits	81,145
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	10,000
500 Other Purchased Services	3,800
600 Supplies	20,100
700 Property	6,000
Total Pre-Kindergarten	\$340,000
Total Instruction	\$43,000,084
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	1,495,281
200 Personnel Services - Employee Benefits	923,493
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	3,500
600 Supplies	103,840
800 Other Objects	1,000
Total Support Services - Students	\$2,567,114
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,088,208
200 Personnel Services - Employee Benefits	843,196
300 Purchased Professional and Technical Services	66,800
400 Purchased Property Services	773,920
500 Other Purchased Services	39,000
600 Supplies	407,050
700 Property	23,000
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$3,243,674
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,906,586
200 Personnel Services - Employee Benefits	1,246,473
300 Purchased Professional and Technical Services	307,000
500 Other Purchased Services	173,515
600 Supplies	76,766
800 Other Objects	28,700
Total Support Services - Administration	\$3,739,040
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	317,395
200 Personnel Services - Employee Benefits	225,321
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	500
600 Supplies	7,500
800 Other Objects	500
Total Support Services - Pupil Health	\$555,716
2500 Support Services - Business	
100 Personnel Services - Salaries	529,664
200 Personnel Services - Employee Benefits	390,749
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	221,800
500 Other Purchased Services	6,000
600 Supplies	28,100
700 Property	2,500
800 Other Objects	24,000
Total Support Services - Business	\$1,255,313
2600 Operation and Maintenance of Plant Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,141,965
200 Personnel Services - Employee Benefits	1,442,026
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	489,700
500 Other Purchased Services	260,700
600 Supplies	1,235,600
700 Property	72,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$5,645,491
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,600,000
600 Supplies	200
800 Other Objects	3,000
Total Student Transportation Services	\$2,603,200
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	483,689
200 Personnel Services - Employee Benefits	297,713
300 Purchased Professional and Technical Services	15,435
500 Other Purchased Services	21,103
600 Supplies	27,850
800 Other Objects	6,540
Total Support Services - Central	\$852,330
2900 <u>Other Support Services</u>	
500 Other Purchased Services	56,500
Total Other Support Services	\$56,500
Total Support Services	\$20,518,378
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	936,258
200 Personnel Services - Employee Benefits	426,573
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	102,800
600 Supplies	50,000
700 Property	83,000
800 Other Objects	21,359
Total Student Activities	\$1,699,990
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	73,404
200 Personnel Services - Employee Benefits	21,672
600 Supplies	9,355
800 Other Objects	150,000
Total Community Services	\$254,431
Total Operation of Non-Instructional Services	\$1,954,421

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,958,354
Total Interfund Transfers - Out	\$6,958,354
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$7,458,354
TOTAL EXPENDITURES	\$72,931,237

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	6,500,000	5,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,125,000	\$18,125,000

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		

<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	\$19,125,000	\$18,125,000

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

0510 Bonds Payable	52,215,000	47,485,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,500,000	8,500,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$61,415,000****\$56,785,000****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

Long-Term Indebtedness06/30/2019 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 Indebtedness06/30/2019 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 Permanent Fund**Total Long-Term Indebtedness****\$61,415,000****\$56,785,000**

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	9,300,000	9,300,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$9,575,000	\$9,575,000
TOTAL INDEBTEDNESS	\$70,990,000	\$66,360,000

Account Description	Amounts
0810 Nonspendable Fund Balance	18,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	4,613,241
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,413,241
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,931,241