

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2019

James L. Sanderson
President of the Board - Original Signature Required

06/25/2019
Date

Richard Maxwell
Secretary of the Board - Original Signature Required

06/25/2019
Date

Michelle M. Burt
Chief School Administrator - Original Signature Required

6/25/2019
Date

Jeffrey S Ammerman

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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 : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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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	\$65676141
Ending Unassigned Fund Balance	\$4314803
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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 6/25/19
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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 : Elizabethtown Area SD	County : Lancaster	AUN Number : 113362403
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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 5/14/19
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$269,725.00 Function 2200, Object 200: \$413,595.00	All tuition reimbursement is now coded in the 2200s as a result of Comptroller guidance so these benefits are from salaries from multiple other functions.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To allow for unpredictable special education and other expenses
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.	To provide liquidity

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,300,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,300,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,868,811
7000 Revenue from State Sources	19,982,133
8000 Revenue from Federal Sources	840,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$65,690,944</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$69,990,944</u>

LEA : 113362403 Elizabethtown Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	35,540,011
6112 Interim Real Estate Taxes	390,000
6113 Public Utility Realty Taxes	37,800
6114 Payments in Lieu of Current Taxes - State / Local	950,000
6150 Current Act 511 Taxes - Proportional Assessments	5,295,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	176,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	845,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	490,000
6990 Refunds and Other Miscellaneous Revenue	80,000

REVENUE FROM LOCAL SOURCES \$44,868,811**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,707,480
7160 Tuition for Orphans Subsidy	92,300
7220 Vocational Education	53,005
7271 Special Education funds for School-Aged Pupils	2,127,184
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	475,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	599,402
7360 Safe Schools	30,000
7810 State Share of Social Security and Medicare Taxes	1,060,303
7820 State Share of Retirement Contributions	4,743,459

REVENUE FROM STATE SOURCES \$19,982,133**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	475,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517 NCLB, Title IV - 21st Century Schools	35,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	215,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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REVENUE FROM FEDERAL SOURCES	\$840,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,690,944
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Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$35,540,011

Amount of Tax Relief for Homestead Exclusions \$599,402

Total Approx. Tax Revenue: \$36,139,413

Approx. Tax Levy for Tax Rate Calculation: \$37,182,018

Lancaster

Total

2018-19 Data		
a. Assessed Value	\$2,149,925,100	\$2,149,925,100
b. Real Estate Mills	16.6063	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,827,840,117	\$1,827,840,117
d. Assessed Value	\$2,175,939,425	\$2,175,939,425
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$35,702,301	\$35,702,301
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$35,702,301	\$35,702,301
(f Total * g)		
i. Base Mills Subject to Index	16.6063	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.15000%	97.15000%
k. Tax Levy Needed	\$37,182,018	\$37,182,018
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	17.0878	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,182,018	\$37,182,018
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,582,616
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,540,011
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,540,011	
Amount of Tax Relief for Homestead Exclusions	<u>\$599,402</u>	
Total Approx. Tax Revenue:	\$36,139,413	
Approx. Tax Levy for Tax Rate Calculation:	\$37,182,018	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0878	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,182,018	\$37,182,018
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	\$4,909.00	
Number of Homestead/Farmstead Properties	7148	7148
Median Assessed Value of Homestead Properties		\$178,400

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,540,011
Amount of Tax Relief for Homestead Exclusions	<u>\$599,402</u>
Total Approx. Tax Revenue:	\$36,139,413
Approx. Tax Levy for Tax Rate Calculation:	\$37,182,018
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$599,402	Lowering RE Tax Rate	\$0	\$599,402
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$599,402

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	2,175,939,425	17.0878	37,182,018			97.15000%	
Totals:	2,175,939,425		37,182,018	599,402 =	36,582,616 X	97.15000% =	35,540,011

	<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	0.500%	0.000%	4,400,000	4,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	895,000	895,000
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 5,295,000 5,295,000

Total Act 511, Current Taxes 5,295,000

Act 511 Tax Limit -->	1,827,840,117 X	12	21,934,081
	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> Lancaster	16.6063	17.0878	2.90%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,474,373
1200 Special Programs - Elementary / Secondary	8,658,853
1300 Vocational Education	2,384,996
1400 Other Instructional Programs - Elementary / Secondary	400,674
Total Instruction	\$40,918,896
2000 Support Services	
2100 Support Services - Students	2,285,582
2200 Support Services - Instructional Staff	1,067,128
2300 Support Services - Administration	4,127,745
2400 Support Services - Pupil Health	834,156
2500 Support Services - Business	1,038,975
2600 Operation and Maintenance of Plant Services	4,975,068
2700 Student Transportation Services	2,456,381
2800 Support Services - Central	1,681,041
2900 Other Support Services	26,000
Total Support Services	\$18,492,076
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,336,522
3300 Community Services	105,538
Total Operation of Non-Instructional Services	\$1,442,060
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,623,109
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$4,823,109
Total Estimated Expenditures and Other Financing Uses	\$65,676,141

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,025,951
200 Personnel Services - Employee Benefits	10,024,177
300 Purchased Professional and Technical Services	1,064,646
400 Purchased Property Services	19,170
500 Other Purchased Services	1,028,694
600 Supplies	1,300,534
800 Other Objects	11,201
Total Regular Programs - Elementary / Secondary	\$29,474,373
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,350,030
200 Personnel Services - Employee Benefits	2,410,793
300 Purchased Professional and Technical Services	2,047,365
500 Other Purchased Services	820,525
600 Supplies	27,965
800 Other Objects	2,175
Total Special Programs - Elementary / Secondary	\$8,658,853
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	809,098
200 Personnel Services - Employee Benefits	533,803
400 Purchased Property Services	67,560
500 Other Purchased Services	935,000
600 Supplies	39,535
Total Vocational Education	\$2,384,996
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	80,684
200 Personnel Services - Employee Benefits	51,197
300 Purchased Professional and Technical Services	170,268
500 Other Purchased Services	98,000
600 Supplies	125
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$400,674
Total Instruction	\$40,918,896
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,396,096
200 Personnel Services - Employee Benefits	854,977
300 Purchased Professional and Technical Services	6,140
500 Other Purchased Services	3,600
600 Supplies	22,269
800 Other Objects	2,500
Total Support Services - Students	\$2,285,582
2200 <u>Support Services - Instructional Staff</u>	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	269,725
200 Personnel Services - Employee Benefits	413,595
300 Purchased Professional and Technical Services	282,308
400 Purchased Property Services	300
600 Supplies	101,200
Total Support Services - Instructional Staff	\$1,067,128
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,177,299
200 Personnel Services - Employee Benefits	1,552,066
300 Purchased Professional and Technical Services	232,000
500 Other Purchased Services	49,800
600 Supplies	77,990
800 Other Objects	38,590
Total Support Services - Administration	\$4,127,745
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	481,698
200 Personnel Services - Employee Benefits	326,646
300 Purchased Professional and Technical Services	5,950
400 Purchased Property Services	1,365
600 Supplies	18,237
800 Other Objects	260
Total Support Services - Pupil Health	\$834,156
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	435,515
200 Personnel Services - Employee Benefits	332,147
400 Purchased Property Services	155,700
500 Other Purchased Services	20,563
600 Supplies	37,550
800 Other Objects	57,500
Total Support Services - Business	\$1,038,975
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,641,379
200 Personnel Services - Employee Benefits	1,434,180
300 Purchased Professional and Technical Services	98,251
400 Purchased Property Services	561,626
500 Other Purchased Services	345,000
600 Supplies	891,632
700 Property	3,000
Total Operation and Maintenance of Plant Services	\$4,975,068
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	76,100
200 Personnel Services - Employee Benefits	50,225
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	2,319,906
600 Supplies	7,650

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,456,381
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	820,696
200 Personnel Services - Employee Benefits	543,277
300 Purchased Professional and Technical Services	69,606
500 Other Purchased Services	17,350
600 Supplies	220,955
800 Other Objects	9,157
Total Support Services - Central	\$1,681,041
2900 <u>Other Support Services</u>	
500 Other Purchased Services	26,000
Total Other Support Services	\$26,000
Total Support Services	\$18,492,076
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	570,793
200 Personnel Services - Employee Benefits	301,241
300 Purchased Professional and Technical Services	125,600
400 Purchased Property Services	12,053
500 Other Purchased Services	109,450
600 Supplies	147,935
700 Property	27,050
800 Other Objects	42,400
Total Student Activities	\$1,336,522
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	35,605
200 Personnel Services - Employee Benefits	14,933
300 Purchased Professional and Technical Services	40,000
800 Other Objects	15,000
Total Community Services	\$105,538
Total Operation of Non-Instructional Services	\$1,442,060
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,623,109
Total Interfund Transfers - Out	\$4,623,109
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$4,823,109
TOTAL EXPENDITURES	\$65,676,141

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,000,000	4,000,000
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	3,000,000	3,000,000
Other Capital Projects Fund	500,000	9,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,850,000	\$16,350,000

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 **\$7,850,000** **\$16,350,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	49,000,000	59,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,175,000	1,175,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,000,000	8,000,000
0599 Other Noncurrent Liabilities	92,000,000	92,000,000

Total General Fund	\$150,175,000	\$160,175,000
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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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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- 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		
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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		
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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		
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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		
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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	\$150,175,000	\$160,175,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$150,175,000	\$160,175,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,314,803
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,314,803
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,514,803