

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

(10/2010)

24 PS 6-688

SCHOOL DISTRICT : Manheim Central SD	COUNTY : Lancaster	AUN : 113364403
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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	\$56131440
Ending Unassigned Fund Balance	\$3972509
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 27 JUN 2019
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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 : Manheim Central SD	County : Lancaster	AUN Number : 113364403
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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 5/21/19
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for uncertainty of budget revenue and expenditures.
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.	Unassigned Fund Balance to help balance budget and allow for emergency expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS Rate Stabilization \$1,500,000 Capital Projects \$8,300,000 Future Debt Service \$5,000,000

<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	160,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,982,176
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,782,176</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,089,052
7000 Revenue from State Sources	16,242,129
8000 Revenue from Federal Sources	790,592
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$56,121,773</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$74,903,949</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,605,105
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	2,965
6150 Current Act 511 Taxes - Proportional Assessments	4,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	525,000
6700 Revenues from LEA Activities	84,020
6800 Revenues from Intermediary Sources / Pass-Through Funds	540,000
6910 Rentals	15,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	231,962
REVENUE FROM LOCAL SOURCES	\$39,089,052
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,240,235
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	1,639,956
7311 Pupil Transportation Subsidy	1,010,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	379,747
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	831,850
7505 Ready to Learn Block Grant	301,665
7810 State Share of Social Security and Medicare Taxes	836,215
7820 State Share of Retirement Contributions	3,757,461
REVENUE FROM STATE SOURCES	\$16,242,129
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	472,453
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,779
8517 NCLB, Title IV - 21st Century Schools	35,360
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	190,000
REVENUE FROM FEDERAL SOURCES	\$790,592
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,121,773

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$32,605,105**

Amount of Tax Relief for Homestead Exclusions **\$838,779**

Total Approx. Tax Revenue: **\$33,443,884**

Approx. Tax Levy for Tax Rate Calculation: **\$34,521,739**

Lancaster

Total

2018-19 Data		
a. Assessed Value	\$2,333,957,800	\$2,333,957,800
b. Real Estate Mills	14.3317	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,137,504,515	\$2,137,504,515
d. Assessed Value	\$2,354,616,500	\$2,354,616,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$33,449,583	\$33,449,583
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$33,449,583	\$33,449,583
(f Total * g)		
i. Base Mills Subject to Index	14.3317	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.80000%	96.80000%
k. Tax Levy Needed	\$34,521,739	\$34,521,739
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	14.6613	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,521,739	\$34,521,739
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,682,960
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,605,105
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,605,105	
Amount of Tax Relief for Homestead Exclusions	<u>\$838,779</u>	
Total Approx. Tax Revenue:	\$33,443,884	
Approx. Tax Levy for Tax Rate Calculation:	\$34,521,739	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.6613	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,521,739	\$34,521,739
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	\$8,028.62	
Number of Homestead/Farmstead Properties	7126	7126
Median Assessed Value of Homestead Properties		\$192,500

Act 1 Index (current): 2.3%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$32,605,105
Amount of Tax Relief for Homestead Exclusions	<u>\$838,779</u>
Total Approx. Tax Revenue:	\$33,443,884
Approx. Tax Levy for Tax Rate Calculation:	\$34,521,739

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$831,850	Lowering RE Tax Rate	\$0	\$831,850
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,929			\$6,929
Amount of Tax Relief from State/Local Sources				\$838,779

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	2,354,616,500	14.6613	34,521,739			96.80000%	
Totals:	2,354,616,500		34,521,739	838,779	=	33,682,960 X	96.80000% = 32,605,105

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000
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			4,000,000
Total Act 511, Current Taxes			4,000,000
Act 511 Tax Limit -->		2,137,504,515 X	12
		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	14.3317	14.6613	2.30%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	23,111,505
1200 Special Programs - Elementary / Secondary	7,837,400
1300 Vocational Education	1,223,036
1400 Other Instructional Programs - Elementary / Secondary	14,747
1800 Pre-Kindergarten	78,275
Total Instruction	\$32,264,963
2000 Support Services	
2100 Support Services - Students	1,694,177
2200 Support Services - Instructional Staff	1,627,212
2300 Support Services - Administration	2,851,302
2400 Support Services - Pupil Health	456,080
2500 Support Services - Business	771,406
2600 Operation and Maintenance of Plant Services	3,833,033
2700 Student Transportation Services	3,014,915
2800 Support Services - Central	1,523,775
2900 Other Support Services	35,000
Total Support Services	\$15,806,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,244,879
3300 Community Services	61,000
Total Operation of Non-Instructional Services	\$1,305,879
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,250,698
5200 Interfund Transfers - Out	253,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$6,753,698
Total Estimated Expenditures and Other Financing Uses	\$56,131,440

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,371,478
200 Personnel Services - Employee Benefits	7,606,129
300 Purchased Professional and Technical Services	678,500
400 Purchased Property Services	233,826
500 Other Purchased Services	702,432
600 Supplies	989,093
700 Property	506,000
800 Other Objects	24,047
Total Regular Programs - Elementary / Secondary	\$23,111,505
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,910,199
200 Personnel Services - Employee Benefits	1,814,486
300 Purchased Professional and Technical Services	2,502,700
500 Other Purchased Services	593,550
600 Supplies	15,250
800 Other Objects	1,215
Total Special Programs - Elementary / Secondary	\$7,837,400
1300 Vocational Education	
100 Personnel Services - Salaries	249,073
200 Personnel Services - Employee Benefits	150,814
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	803,672
600 Supplies	16,804
800 Other Objects	2,173
Total Vocational Education	\$1,223,036
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,097
300 Purchased Professional and Technical Services	7,050
500 Other Purchased Services	600
Total Other Instructional Programs - Elementary / Secondary	\$14,747
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	49,920
200 Personnel Services - Employee Benefits	28,355
Total Pre-Kindergarten	\$78,275
Total Instruction	\$32,264,963
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,017,125
200 Personnel Services - Employee Benefits	579,547
300 Purchased Professional and Technical Services	75,400
500 Other Purchased Services	3,250

<u>Description</u>	<u>Amount</u>
600 Supplies	16,625
800 Other Objects	2,230
Total Support Services - Students	\$1,694,177
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	765,570
200 Personnel Services - Employee Benefits	704,897
300 Purchased Professional and Technical Services	84,107
500 Other Purchased Services	3,250
600 Supplies	62,922
800 Other Objects	6,466
Total Support Services - Instructional Staff	\$1,627,212
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,512,016
200 Personnel Services - Employee Benefits	955,207
300 Purchased Professional and Technical Services	235,400
500 Other Purchased Services	53,199
600 Supplies	39,350
700 Property	3,000
800 Other Objects	53,130
Total Support Services - Administration	\$2,851,302
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	251,431
200 Personnel Services - Employee Benefits	200,157
300 Purchased Professional and Technical Services	950
500 Other Purchased Services	75
600 Supplies	3,467
Total Support Services - Pupil Health	\$456,080
2500 Support Services - Business	
100 Personnel Services - Salaries	359,686
200 Personnel Services - Employee Benefits	221,820
300 Purchased Professional and Technical Services	56,000
500 Other Purchased Services	28,000
600 Supplies	84,500
700 Property	4,000
800 Other Objects	17,400
Total Support Services - Business	\$771,406
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,335,938
200 Personnel Services - Employee Benefits	928,894
300 Purchased Professional and Technical Services	86,000
400 Purchased Property Services	329,580
500 Other Purchased Services	163,171
600 Supplies	974,450
700 Property	15,000
Total Operation and Maintenance of Plant Services	\$3,833,033

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	59,965
200 Personnel Services - Employee Benefits	42,250
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	1,500
500 Other Purchased Services	2,802,300
600 Supplies	105,200
Total Student Transportation Services	\$3,014,915
2800 Support Services - Central	
100 Personnel Services - Salaries	483,515
200 Personnel Services - Employee Benefits	305,360
300 Purchased Professional and Technical Services	130,500
400 Purchased Property Services	100,000
500 Other Purchased Services	12,250
600 Supplies	486,150
700 Property	5,000
800 Other Objects	1,000
Total Support Services - Central	\$1,523,775
2900 Other Support Services	
500 Other Purchased Services	30,000
800 Other Objects	5,000
Total Other Support Services	\$35,000
Total Support Services	\$15,806,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	575,720
200 Personnel Services - Employee Benefits	232,791
300 Purchased Professional and Technical Services	96,800
400 Purchased Property Services	98,763
500 Other Purchased Services	115,285
600 Supplies	75,480
700 Property	44,540
800 Other Objects	5,500
Total Student Activities	\$1,244,879
3300 Community Services	
300 Purchased Professional and Technical Services	42,000
800 Other Objects	19,000
Total Community Services	\$61,000
Total Operation of Non-Instructional Services	\$1,305,879
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,865,599
900 Other Uses of Funds	3,385,099

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$6,250,698
5200 Interfund Transfers - Out	
900 Other Uses of Funds	253,000
Total Interfund Transfers - Out	\$253,000
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$6,753,698
TOTAL EXPENDITURES	\$56,131,440

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	24,409,000	24,501,537
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	1,499,241	1,349,241
Other Capital Projects Fund	3,500,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,459,790	1,449,790
Private Purpose Trust Fund	1,021,800	1,001,800
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$32,089,831	\$31,492,368

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$32,089,831

\$31,492,368

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	68,285,000	64,815,000
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 General Fund	\$68,285,000	\$64,815,000
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 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

\$68,285,000

\$64,815,000

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

\$68,285,000

\$64,815,000

Account Description	Amounts
0810 Nonspendable Fund Balance	160,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,972,509
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,772,509
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,182,509