FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/03/2019

William Swanson — President of the Board - Original Signature Required — Date: 6/3/2019

William L. Sipley — Secretary of the Board - Original Signature Required — Date: 6/3/2019

Chief School Administrator - Original Signature Required — Date: 6/3/2019

Vonda Kelso — Contact Person

(717)776-2000 — Telephone — Extn :2407 — Extension

vkelso@bigspring.k12.pa.us — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Big Spring SD	Cumberland	115210503

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes [X]

No [ ]

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

Total Budgeted Expenditures	$52354735
Ending Unassigned Fund Balance	$3873359
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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

Yes [X]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/3/2019

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 :	County :	AUN Number :
Big Spring SD	Cumberland	115210503

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
William Swanson	4/22/19

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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Val Number	Description	Justification
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $78,114.00 Function 2800, Object 200: $92,405.00	Includes $25,000 for tuition reimbursement (Object 240) for non-instructional staff.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unforeseen 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.	Unforeseen building repair and maintenance expenses
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
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS-$650,000; Healthcare-$350,000; Technology-$2,300,000; Special Education-$550,000; Student Info System/Financial Software-$200,000

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,000,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	4,050,000	
0850 Unassigned Fund Balance	4,029,775	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$8,633,775**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	31,939,809	
7000 Revenue from State Sources	19,354,697	
8000 Revenue from Federal Sources	603,813	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$51,898,319**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$60,532,094**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,008,252
6112 Interim Real Estate Taxes	35,900
6113 Public Utility Realty Taxes	29,900
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	63,000
6150 Current Act 511 Taxes - Proportional Assessments	5,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	825,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	69,990
6800 Revenues from Intermediary Sources / Pass-Through Funds	574,656
6910 Rentals	24,000
6940 Tuition from Patrons	462,111
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	**$31,939,809**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,061,768
7160 Tuition for Orphans Subsidy	28,900
7220 Vocational Education	55,900
7271 Special Education funds for School-Aged Pupils	1,973,552
7311 Pupil Transportation Subsidy	1,550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	578,022
7330 Health Services (Medical, Dental, Nurse, Act 25)	49,000
7340 State Property Tax Reduction Allocation	770,685
7810 State Share of Social Security and Medicare Taxes	782,969
7820 State Share of Retirement Contributions	3,478,901
REVENUE FROM STATE SOURCES	**$19,354,697**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	472,285
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,528
8517 NCLB, Title IV - 21St Century Schools	31,000
REVENUE FROM FEDERAL SOURCES	**$603,813**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**51,898,319**

Act 1 Index (current): 2.9%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$24,008,252**
Amount of Tax Relief for Homestead Exclusions	**$770,685**
Total Approx. Tax Revenue:	**$24,778,937**
Approx. Tax Levy for Tax Rate Calculation:	**$26,042,529**

		Cumberland	Total
	2018-19 Data		
	a. Assessed Value	$1,752,507,100	$1,752,507,100
	b. Real Estate Mills	14.3238	
I.	**2019-20 Data**		
	c. 2017 STEB Market Value	$1,430,277,005	$1,430,277,005
	d. Assessed Value	$1,778,120,400	$1,778,120,400
	e. Assessed Value of New Constr/ Renov	$0	$0
	2018-19 Calculations		
	f. 2018-19 Tax Levy (a * b)	$25,102,561	$25,102,561
	2019-20 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2018-19 Tax Levy (f Total * g)	$25,102,561	$25,102,561
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.3238	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$26,042,529	$26,042,529
	I. 2019-20 Real Estate Tax Rate (k / d * 1000)	**14.6461**	
III.	m. Tax Levy Generated by Mills (I / 1000 * d)	$26,042,529	$26,042,529
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$25,271,844
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$24,008,252

Act 1 Index (current): 2.9%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$24,008,252**
Amount of Tax Relief for Homestead Exclusions	**$770,685**
Total Approx. Tax Revenue:	**$24,778,937**
Approx. Tax Levy for Tax Rate Calculation:	**$26,042,529**

		Cumberland	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	14.7391	
	q. Mills In Excess of Index (if (I > p), (I - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$26,207,894	$26,207,894
	s. Millage Rate within Index? (If I > 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	$9,100.96	
	Number of Homestead/Farmstead Properties	5839	5839
	Median Assessed Value of Homestead Properties		$179,300

Act 1 Index (current): 2.9%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$24,008,252**
Amount of Tax Relief for Homestead Exclusions	**$770,685**
Total Approx. Tax Revenue:	**$24,778,937**
Approx. Tax Levy for Tax Rate Calculation:	**$26,042,529**

	Cumberland		**Total**	
State Property Tax Reduction Allocation used for: Homestead Exclusions	$770,685	Lowering RE Tax Rate	$0	$770,685
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$770,685**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Cumberland	1,778,120,400	14.6461	26,042,529						95.00000%		
Totals:	**1,778,120,400**		**26,042,529**	-	770,685	=	25,271,844	X	95.00000%	=	24,008,252

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	63,000	63,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes– Flat Rate Assessments			**63,000**	**63,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	5,300,000	5,300,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
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			**5,600,000**	**5,600,000**
	Total Act 511, Current Taxes				**5,663,000**
		Act 511 Tax Limit -->	**1,430,277,005 X**	**12**	**17,163,324**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	Additional Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland	14.3238	14.6461	2.26%	Yes	2.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	2.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,581,179
1200 Special Programs - Elementary / Secondary	9,362,026
1300 Vocational Education	757,500
1400 Other Instructional Programs - Elementary / Secondary	74,725
1500 Nonpublic School Programs	3,000
1700 Higher Education Programs for Secondary Students	1,250
Total Instruction	**$30,779,680**
2000 Support Services	
2100 Support Services - Students	1,712,893
2200 Support Services - Instructional Staff	1,558,920
2300 Support Services - Administration	2,885,211
2400 Support Services - Pupil Health	559,792
2500 Support Services - Business	435,655
2600 Operation and Maintenance of Plant Services	4,411,127
2700 Student Transportation Services	2,622,304
2800 Support Services - Central	1,083,199
2900 Other Support Services	28,000
Total Support Services	**$15,297,101**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,113,570
3300 Community Services	28,734
Total Operation of Non-Instructional Services	**$1,142,304**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,716,150
5200 Interfund Transfers - Out	320,000
5900 Budgetary Reserve	99,500
Total Other Expenditures and Financing Uses	**$5,135,650**
Total Estimated Expenditures and Other Financing Uses	**$52,354,735**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,866,083
200 Personnel Services - Employee Benefits	6,665,400
300 Purchased Professional and Technical Services	580,000
400 Purchased Property Services	102,584
500 Other Purchased Services	1,328,045
600 Supplies	521,525
700 Property	508,950
800 Other Objects	8,592
Total Regular Programs - Elementary / Secondary	**$20,581,179**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,549,077
200 Personnel Services - Employee Benefits	2,116,698
300 Purchased Professional and Technical Services	1,578,501
400 Purchased Property Services	4,500
500 Other Purchased Services	1,923,550
600 Supplies	187,950
700 Property	1,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	**$9,362,026**
1300 Vocational Education	
300 Purchased Professional and Technical Services	27,500
500 Other Purchased Services	730,000
Total Vocational Education	**$757,500**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,500
200 Personnel Services - Employee Benefits	6,025
500 Other Purchased Services	50,200
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	**$74,725**
1500 Nonpublic School Programs	
500 Other Purchased Services	3,000
Total Nonpublic School Programs	**$3,000**
1700 Higher Education Programs for Secondary Students	
600 Supplies	1,250
Total Higher Education Programs for Secondary Students	**$1,250**
Total Instruction	**$30,779,680**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	982,775
200 Personnel Services - Employee Benefits	582,934
300 Purchased Professional and Technical Services	60,000

Description	Amount
500 Other Purchased Services	6,000
600 Supplies	78,464
800 Other Objects	2,720
Total Support Services - Students	**$1,712,893**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	671,316
200 Personnel Services - Employee Benefits	514,522
300 Purchased Professional and Technical Services	175,174
500 Other Purchased Services	69,748
600 Supplies	111,580
700 Property	12,500
800 Other Objects	4,080
Total Support Services - Instructional Staff	**$1,558,920**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,635,664
200 Personnel Services - Employee Benefits	936,387
300 Purchased Professional and Technical Services	157,500
500 Other Purchased Services	45,972
600 Supplies	52,136
700 Property	20,777
800 Other Objects	36,775
Total Support Services - Administration	**$2,885,211**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	313,350
200 Personnel Services - Employee Benefits	205,292
300 Purchased Professional and Technical Services	16,400
400 Purchased Property Services	600
500 Other Purchased Services	250
600 Supplies	15,900
700 Property	8,000
Total Support Services - Pupil Health	**$559,792**
2500 Support Services - Business	
100 Personnel Services - Salaries	236,923
200 Personnel Services - Employee Benefits	133,225
300 Purchased Professional and Technical Services	8,400
400 Purchased Property Services	3,000
500 Other Purchased Services	10,990
600 Supplies	32,040
700 Property	9,777
800 Other Objects	1,300
Total Support Services - Business	**$435,655**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,446,575
200 Personnel Services - Employee Benefits	787,525
300 Purchased Professional and Technical Services	127,000

Description	Amount
400 Purchased Property Services	543,600
500 Other Purchased Services	111,850
600 Supplies	1,315,000
700 Property	78,777
800 Other Objects	800
Total Operation and Maintenance of Plant Services	**$4,411,127**
2700 Student Transportation Services	
100 Personnel Services - Salaries	149,786
200 Personnel Services - Employee Benefits	58,143
500 Other Purchased Services	2,410,600
600 Supplies	3,625
800 Other Objects	150
Total Student Transportation Services	**$2,622,304**
2800 Support Services - Central	
100 Personnel Services - Salaries	78,114
200 Personnel Services - Employee Benefits	92,405
300 Purchased Professional and Technical Services	803,370
400 Purchased Property Services	53,100
500 Other Purchased Services	54
600 Supplies	35,796
700 Property	20,000
800 Other Objects	360
Total Support Services - Central	**$1,083,199**
2900 Other Support Services	
500 Other Purchased Services	28,000
Total Other Support Services	**$28,000**
Total Support Services	**$15,297,101**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	590,051
200 Personnel Services - Employee Benefits	281,397
300 Purchased Professional and Technical Services	87,737
500 Other Purchased Services	82,170
600 Supplies	31,525
700 Property	14,000
800 Other Objects	26,690
Total Student Activities	**$1,113,570**
3300 Community Services	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	3,434
400 Purchased Property Services	4,800
600 Supplies	1,000
700 Property	1,500

Description	Amount
Total Community Services	**$28,734**
Total Operation of Non-Instructional Services	**$1,142,304**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,316,150
900 Other Uses of Funds	3,400,000
Total Debt Service / Other Expenditures and Financing Uses	**$4,716,150**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	320,000
Total Interfund Transfers - Out	**$320,000**
5900 Budgetary Reserve	
800 Other Objects	99,500
Total Budgetary Reserve	**$99,500**
Total Other Expenditures and Financing Uses	**$5,135,650**
TOTAL EXPENDITURES	**$52,354,735**

Cash and Short-Term Investments	**06/30/2019 Estimate**	**06/30/2020 Projection**
General Fund	10,750,771	10,396,355
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	7,000,000	5,950,000
Other Capital Projects Fund	6,800,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	485,000	493,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	226,429	229,750
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$25,262,200**	**$17,069,105**

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	**$25,262,200**	**$17,069,105**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	43,255,000	39,855,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	887,400	914,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,400,845	7,622,870
0599 Other Noncurrent Liabilities		
Total General Fund	**$51,543,245**	**$48,391,870**
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	**$51,543,245**	**$48,391,870**

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	**$51,543,245**	**$48,391,870**

Account	Description	Amounts
0810	Nonspendable Fund Balance	2,000,000
0820	Restricted Fund Balance	
0830	Committed Fund Balance	554,000
0840	Assigned Fund Balance	3,750,000
0850	Unassigned Fund Balance	3,873,359
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$8,177,359**
5900	**Budgetary Reserve**	**99,500**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$10,276,859**