

FINAL GENERAL FUND BUDGET


Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2019


President of the Board - Original Signature Required

6-27-19
Date


Secretary of the Board - Original Signature Required

6-27-19
Date


Chief School Administrator - Original Signature Required

6-27-19
Date

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Contact Person

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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 : Northern York County SD	COUNTY : York	AUN : 115674603
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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%

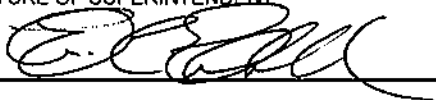
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)? Yes No

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

Total Budgeted Expenditures	\$50548098
Ending Unassigned Fund Balance	\$2678292
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.3%

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 6/27/19
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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 : Northern York County SD	County : York	AUN Number : 116674603
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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 5-23-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	300,000
0820 Restricted Fund Balance	335,000
0830 Committed Fund Balance	1,629,551
0840 Assigned Fund Balance	3,628,417
0850 Unassigned Fund Balance	\$5,592,968
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,117,149
7000 Revenue from State Sources	16,775,548
8000 Revenue from Federal Sources	440,000
9000 Other Financing Sources	2,000
Total Estimated Revenues And Other Financing Sources	
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	
	\$49,334,697
	\$54,927,665

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,378,750
6112 Interim Real Estate Taxes	180,500
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	3,005
6120 Current Per Capita Taxes, Section 679	67,900
6140 Current Act 511 Taxes - Flat Rate Assessments	67,900
6160 Current Act 511 Taxes - Proportional Assessments	5,391,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	721,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	111,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	595,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	1,500
6940 Tuition from Patrons	136,500
6990 Refunds and Other Miscellaneous Revenue	184,294
REVENUE FROM LOCAL SOURCES	\$32,117,149
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,794,544
7170 School Improvement Grants	60,000
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	1,718,288
7311 Pupil Transportation Subsidy	1,205,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	620,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	723,583
7505 Ready to Learn Block Grant	384,133
7810 State Share of Social Security and Medicare Taxes	765,000
7820 State Share of Retirement Contributions	3,400,000
REVENUE FROM STATE SOURCES	\$16,775,548
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
REVENUE FROM FEDERAL SOURCES	\$440,000

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

OTHER FINANCING SOURCES \$2,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 49,334,697

Act 1 Index (current): 2.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$24,378,750
 Amount of Tax Relief for Homestead Exclusions \$723,583
 Total Approx. Tax Revenue: \$25,102,333
 Approx. Tax Levy for Tax Rate Calculation: \$25,940,631

Rate

York

Total

2018-19 Data

a. Assessed Value	\$1,472,073,884	\$1,472,073,884
b. Real Estate Mills	16.9793	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,565,625,014	\$1,565,625,014
d. Assessed Value	\$1,484,731,287	\$1,484,731,287
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$24,994,784	\$24,994,784
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$24,994,784	\$24,994,784

II.

(f Total * g)	16.9793	
i. Base Mills Subject to Index		
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.67567%	96.67567%
k. Tax Levy Needed	\$25,940,631	\$25,940,631
(Approx. Tax Levy * g)	17.4716	
I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$25,940,631	\$25,940,631
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$25,217,048	\$25,217,048
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$24,378,750	\$24,378,750

Act 1 Index (current): 2.9%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$24,378,750
 Amount of Tax Relief for Homestead Exclusions \$723,583
 Total Approx. Tax Revenue: \$25,102,333
 Approx. Tax Levy for Tax Rate Calculation: \$25,940,631

Rate
 York
 Total

Index Maximums

p. Maximum Mills Based On Index (t * (1 + Index))	17.4716	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,940,631	\$25,940,631
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	\$7,380.00	
Number of Homestead/Farmstead Properties	5726	5726
Median Assessed Value of Homestead Properties		\$158,890

Act 1 Index (current): 2.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$24,378,750

Rate

Amount of Tax Relief for Homestead Exclusions

\$723,583

Total Approx. Tax Revenue:

\$25,102,333

Approx. Tax Levy for Tax Rate Calculation:

\$25,940,631

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$723,583

\$0

\$723,583

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$723,583

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
York	1,484,731,287	17.4716	25,940,631	96.67567%	
Totals:	1,484,731,287		25,940,631	96.67567%	24,376,750

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			67,900
6140				
6141	\$5.00	\$0.00	67,900	67,900
6142	\$0.00	\$0.00	0	0
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total: Current Act 511 Taxes - Flat Rate Assessments			67,900	67,900
6150				
6151	0.750%	0.000%	4,880,000	4,880,000
6152	0.000%	0.000%	0	0
6153	0.500%	0.000%	500,000	500,000
6154	5.000%	0.000%	11,700	11,700
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

Total Current Act 511 Taxes - Proportional Assessments			5,391,700	5,391,700
Total Act 511 Current Taxes				5,459,600
Act 511 Tax Limit ->	1,565,625,014	X	12	18,787,500
	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> York	16.9793	17.4716	2.90%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,741,743
1200 Special Programs - Elementary / Secondary	6,990,532
1300 Vocational Education	819,736
1400 Other Instructional Programs - Elementary / Secondary	259,062
Total Instruction	\$28,811,073
2000 Support Services	
2100 Support Services - Students	2,017,650
2200 Support Services - Instructional Staff	1,265,923
2300 Support Services - Administration	3,483,939
2400 Support Services - Pupil Health	671,151
2500 Support Services - Business	578,146
2600 Operation and Maintenance of Plant Services	3,796,860
2700 Student Transportation Services	2,205,856
2800 Support Services - Central	1,516,048
2900 Other Support Services	32,000
Total Support Services	\$15,567,573
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,541,128
3300 Community Services	2,150
Total Operation of Non-Instructional Services	\$1,543,278
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,332,174
5200 Interfund Transfers - Out	294,000
Total Other Expenditures and Financing Uses	\$4,626,174
Total Estimated Expenditures and Other Financing Uses	\$50,548,098

Description

Amount

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,296,818
200 Personnel Services - Employee Benefits	7,388,545
300 Purchased Professional and Technical Services	44,370
400 Purchased Property Services	180,775
500 Other Purchased Services	1,078,030
600 Supplies	689,505
700 Property	27,550
800 Other Objects	36,150
Total Regular Programs - Elementary / Secondary	\$20,741,743
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,855,925
200 Personnel Services - Employee Benefits	2,040,237
300 Purchased Professional and Technical Services	1,876,500
400 Purchased Property Services	5,000
500 Other Purchased Services	44,900
600 Supplies	73,770
700 Property	90,000
800 Other Objects	4,200
Total Special Programs - Elementary / Secondary	\$6,990,532
1300 Vocational Education	
100 Personnel Services - Salaries	167,865
200 Personnel Services - Employee Benefits	115,613
400 Purchased Property Services	1,600
500 Other Purchased Services	521,958
600 Supplies	7,000
700 Property	2,000
800 Other Objects	3,700
Total Vocational Education	\$819,736
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	127,563
200 Personnel Services - Employee Benefits	94,549
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	1,600
600 Supplies	350
Total Other Instructional Programs - Elementary / Secondary	\$259,062
Total Instruction	\$28,811,073
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,108,348
200 Personnel Services - Employee Benefits	787,722
300 Purchased Professional and Technical Services	8,900
500 Other Purchased Services	11,700

Description	Amount
600 Supplies	94,980
700 Property	750
800 Other Objects	5,250
Total Support Services - Students	\$2,017,650
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	491,610
200 Personnel Services - Employee Benefits	569,305
300 Purchased Professional and Technical Services	66,650
400 Purchased Property Services	8,000
500 Other Purchased Services	82,228
600 Supplies	41,110
700 Property	5,500
800 Other Objects	1,520
Total Support Services - Instructional Staff	\$1,265,923
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,848,771
200 Personnel Services - Employee Benefits	1,155,837
300 Purchased Professional and Technical Services	226,300
400 Purchased Property Services	7,100
500 Other Purchased Services	183,000
600 Supplies	21,530
700 Property	7,000
800 Other Objects	34,401
Total Support Services - Administration	\$3,463,939
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	354,204
200 Personnel Services - Employee Benefits	274,587
300 Purchased Professional and Technical Services	28,535
400 Purchased Property Services	535
500 Other Purchased Services	450
600 Supplies	9,840
700 Property	2,100
800 Other Objects	800
Total Support Services - Pupil Health	\$671,151
2500 Support Services - Business	
100 Personnel Services - Salaries	289,661
200 Personnel Services - Employee Benefits	223,285
300 Purchased Professional and Technical Services	12,200
400 Purchased Property Services	1,500
500 Other Purchased Services	15,500
600 Supplies	28,600
800 Other Objects	7,400
Total Support Services - Business	\$578,146
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,147,772

Description	Amount
200 Personnel Services - Employee Benefits	920,417
300 Purchased Professional and Technical Services	172,446
400 Purchased Property Services	511,370
500 Other Purchased Services	43,605
600 Supplies	895,550
700 Property	103,200
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$3,796,860
2700 Student Transportation Services	
100 Personnel Services - Salaries	58,154
200 Personnel Services - Employee Benefits	42,702
500 Other Purchased Services	2,095,000
600 Supplies	5,000
700 Property	5,000
Total Student Transportation Services	\$2,205,856
2800 Support Services - Central	
100 Personnel Services - Salaries	270,434
200 Personnel Services - Employee Benefits	203,687
300 Purchased Professional and Technical Services	509,916
400 Purchased Property Services	2,000
500 Other Purchased Services	300
600 Supplies	46,267
700 Property	482,944
800 Other Objects	500
Total Support Services - Central	\$1,516,048
2900 Other Support Services	
500 Other Purchased Services	32,000
Total Other Support Services	\$32,000
Total Support Services	\$15,667,573
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	716,812
200 Personnel Services - Employee Benefits	268,907
300 Purchased Professional and Technical Services	146,961
400 Purchased Property Services	59,140
500 Other Purchased Services	113,893
600 Supplies	173,705
700 Property	19,120
800 Other Objects	42,590
Total Student Activities	\$1,541,128
3300 Community Services	
600 Supplies	2,150
Total Community Services	\$2,150
Total Operation of Non-Instructional Services	\$1,543,278

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,002,174
900 Other Uses of Funds	3,330,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,332,174
5200 Interfund Transfers - Out	
900 Other Uses of Funds	294,000
Total Interfund Transfers - Out	\$294,000
Total Other Expenditures and Financing Uses	\$4,626,174
TOTAL EXPENDITURES	\$50,548,098

Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	6,430,000	5,160,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	575,000	550,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	85,000	85,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	245,000	245,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	155,000	155,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments **\$7,490,000** **\$6,195,000**

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		

	06/30/2019 Estimate	06/30/2020 Projection
<u>Long-Term Indebtedness</u>		
General Fund		
0510 Bonds Payable	34,300,000	31,005,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	312,000	277,150
0540 Accumulated Compensated Absences	950,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,080,000	6,150,000
0599 Other Noncurrent Liabilities	69,415,000	68,000,000
Total General Fund	\$111,057,000	\$106,332,150
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		

06/30/2019 Estimate 06/30/2020 Projection

Long-Term Indebtedness

- 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

30,000

30,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	100,000	100,000
0599 Other Noncurrent Liabilities	1,000,000	900,000
Total Food Service / Cafeteria Operations Fund	\$1,130,000	\$1,030,000

<u>Child Care Operations Fund</u>		
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		

<u>Other Enterprise Funds</u>		
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		

<u>Internal Service Fund</u>		
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		

<u>Private Purpose Trust Fund</u>		
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		

06/30/2019 Estimate

06/30/2020 Projection

Long-Term Indebtedness

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

	06/30/2019 Estimate	06/30/2020 Projection
<u>Long-Term Indebtedness</u>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<u>Total Permanent Fund</u>	\$112,187,000	\$107,362,150
Total Long-Term Indebtedness		

	06/30/2019 Estimate	06/30/2020 Projection
Short-Term Payables		
General Fund	4,200,000	4,200,000
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	130,000	130,000
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	150,000	160,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,480,000	\$4,490,000
TOTAL INDEBTEDNESS	\$118,667,000	\$117,852,150

Account Description	Amounts
0810 Nonspendable Fund Balance	300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	260,000
0840 Assigned Fund Balance	1,441,275
0850 Unassigned Fund Balance	2,678,292
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,379,567

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$4,679,567