

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/11/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Adele Huntzinger

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Contact Person

Telephone

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$310,898.00 Approved Referendum Exception Amt: \$0.00	Applying for special education exception.
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2100, Object 100: \$1,535,412.00 Function 2100, Object 200: \$2,992,724.00	The 200 Benefits amount includes tuition reimbursement expenditures included in object #240.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for emergencies.
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 is less than 8.0% of 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.	Represents fund balance committed for PSERS Stabilization Fund and for Future Debt Service Payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance assigned for Real Estate Tax Assessment Appeals.

<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	400,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,226,809
0840 Assigned Fund Balance	1,850,000
0850 Unassigned Fund Balance	5,652,362
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,729,171</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	54,893,000
7000 Revenue from State Sources	14,597,311
8000 Revenue from Federal Sources	1,934,064
9000 Other Financing Sources	20,000
Total Estimated Revenues And Other Financing Sources	<u>\$71,444,375</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$84,173,546</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	46,121,966
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	48,000
6140 Current Act 511 Taxes - Flat Rate Assessments	290,000
6150 Current Act 511 Taxes - Proportional Assessments	5,709,058
6400 Delinquencies on Taxes Levied / Assessed by the LEA	601,000
6500 Earnings on Investments	425,000
6700 Revenues from LEA Activities	97,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	817,326
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	169,150
6940 Tuition from Patrons	37,500
6960 Services Provided Other Local Governmental Units / LEAs	21,500
6990 Refunds and Other Miscellaneous Revenue	260,000

REVENUE FROM LOCAL SOURCES	\$54,893,000
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REVENUE FROM STATE SOURCES

7110 Basic Education Funding	4,617,659
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,716,551
7292 Pre-K Counts	425,000
7311 Pupil Transportation Subsidy	747,121
7312 Nonpublic and Charter School Pupil Transportation Subsidy	187,880
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	458,754
7330 Health Services (Medical, Dental, Nurse, Act 25)	101,000
7505 Ready to Learn Block Grant	348,871
7810 State Share of Social Security and Medicare Taxes	1,085,205
7820 State Share of Retirement Contributions	4,864,270

REVENUE FROM STATE SOURCES	\$14,597,311
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REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,494,318
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	233,148
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,235
8517 NCLB, Title IV - 21st Century Schools	107,153

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	62,210
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,934,064
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OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	20,000
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OTHER FINANCING SOURCES	\$20,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	71,444,375
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Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$46,121,966

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$46,121,966

Approx. Tax Levy for Tax Rate Calculation: \$47,481,509

Lancaster

Total

2018-19 Data

a. Assessed Value	\$3,467,500,300	\$3,467,500,300
b. Real Estate Mills	13.3940	

I. 2019-20 Data

c. 2017 STEB Market Value	\$3,088,259,918	\$3,088,259,918
d. Assessed Value	\$3,441,936,122	\$3,441,936,122
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$46,443,699	\$46,443,699
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$46,443,699	\$46,443,699
(f Total * g)		
i. Base Mills Subject to Index	13.3940	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.13669%	97.13669%
k. Tax Levy Needed	\$47,481,509	\$47,481,509
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate 13.7950

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$47,481,509	\$47,481,509
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,481,509
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,121,966
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$46,121,966
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$46,121,966
Approx. Tax Levy for Tax Rate Calculation:	\$47,481,509

	Lancaster	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.7020	
q. Mills In Excess of Index (if l > p), (l - p))	0.0930	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,161,409	\$47,161,409
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$320,100	\$320,100
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$310,935	\$310,935

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,121,966
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$46,121,966
Approx. Tax Levy for Tax Rate Calculation:	\$47,481,509
	Lancaster

Total

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

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	3,441,936,122	13.7950	47,481,509			97.13669%	
Totals:	3,441,936,122		47,481,509	0 =	47,481,509 X	97.13669%	= 46,121,966

	<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	\$10.00	\$0.00	290,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 290,000 290,000

	<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%	4,560,191	4,560,191
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
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 5,709,058 5,709,058

Total Act 511, Current Taxes 5,999,058

Act 511 Tax Limit -->	3,088,259,918 X	12	37,059,119
	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	13.3940	13.7950	3.00%	No	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.3%				
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%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,000,503
1200 Special Programs - Elementary / Secondary	10,231,573
1300 Vocational Education	1,453,055
1400 Other Instructional Programs - Elementary / Secondary	214,853
1500 Nonpublic School Programs	73,735
1800 Pre-Kindergarten	425,000
Total Instruction	\$45,398,719
2000 Support Services	
2100 Support Services - Students	4,621,586
2200 Support Services - Instructional Staff	2,922,938
2300 Support Services - Administration	2,967,992
2400 Support Services - Pupil Health	595,572
2500 Support Services - Business	639,493
2600 Operation and Maintenance of Plant Services	4,809,957
2700 Student Transportation Services	2,688,800
2800 Support Services - Central	1,582,144
2900 Other Support Services	45,000
Total Support Services	\$20,873,482
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,194,916
3300 Community Services	18,918
Total Operation of Non-Instructional Services	\$1,213,834
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	6,708,698
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$6,983,698
Total Estimated Expenditures and Other Financing Uses	\$74,469,733

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,398,674
200 Personnel Services - Employee Benefits	10,157,046
300 Purchased Professional and Technical Services	88,200
400 Purchased Property Services	754,719
500 Other Purchased Services	2,156,627
600 Supplies	1,166,828
700 Property	259,824
800 Other Objects	18,585
Total Regular Programs - Elementary / Secondary	\$33,000,503
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,140,499
200 Personnel Services - Employee Benefits	1,725,276
300 Purchased Professional and Technical Services	3,604,555
500 Other Purchased Services	1,728,618
600 Supplies	30,275
800 Other Objects	2,350
Total Special Programs - Elementary / Secondary	\$10,231,573
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	163,841
500 Other Purchased Services	1,289,114
600 Supplies	100
Total Vocational Education	\$1,453,055
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	86,969
200 Personnel Services - Employee Benefits	36,309
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	3,575
500 Other Purchased Services	18,000
800 Other Objects	8,000
Total Other Instructional Programs - Elementary / Secondary	\$214,853
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	73,735
Total Nonpublic School Programs	\$73,735
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	425,000
Total Pre-Kindergarten	\$425,000
Total Instruction	\$45,398,719
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,535,412
200 Personnel Services - Employee Benefits	2,992,724

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	31,500
500 Other Purchased Services	3,200
600 Supplies	57,050
800 Other Objects	1,700
Total Support Services - Students	\$4,621,586
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,326,661
200 Personnel Services - Employee Benefits	1,095,189
300 Purchased Professional and Technical Services	107,000
400 Purchased Property Services	700
500 Other Purchased Services	214,002
600 Supplies	96,241
700 Property	81,937
800 Other Objects	1,208
Total Support Services - Instructional Staff	\$2,922,938
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,599,092
200 Personnel Services - Employee Benefits	950,720
300 Purchased Professional and Technical Services	231,800
400 Purchased Property Services	1,300
500 Other Purchased Services	83,385
600 Supplies	71,350
700 Property	2,000
800 Other Objects	28,345
Total Support Services - Administration	\$2,967,992
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	367,129
200 Personnel Services - Employee Benefits	195,890
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	20,503
600 Supplies	10,550
800 Other Objects	500
Total Support Services - Pupil Health	\$595,572
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	361,701
200 Personnel Services - Employee Benefits	186,692
300 Purchased Professional and Technical Services	15,100
400 Purchased Property Services	10,900
500 Other Purchased Services	14,000
600 Supplies	45,100
700 Property	2,500
800 Other Objects	3,500
Total Support Services - Business	\$639,493
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	160,809

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	99,694
300 Purchased Professional and Technical Services	138,312
400 Purchased Property Services	2,877,167
500 Other Purchased Services	259,450
600 Supplies	1,224,525
700 Property	49,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$4,809,957
2700 Student Transportation Services	
100 Personnel Services - Salaries	75,943
200 Personnel Services - Employee Benefits	46,736
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	2,379,871
600 Supplies	180,750
Total Student Transportation Services	\$2,688,800
2800 Support Services - Central	
100 Personnel Services - Salaries	624,351
200 Personnel Services - Employee Benefits	419,645
300 Purchased Professional and Technical Services	154,285
400 Purchased Property Services	205,295
500 Other Purchased Services	14,425
600 Supplies	34,268
700 Property	129,375
800 Other Objects	500
Total Support Services - Central	\$1,582,144
2900 Other Support Services	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$20,873,482
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	694,124
200 Personnel Services - Employee Benefits	299,112
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	25,430
500 Other Purchased Services	82,300
600 Supplies	91,550
700 Property	1,000
800 Other Objects	900
Total Student Activities	\$1,194,916
3300 Community Services	
600 Supplies	18,918
Total Community Services	\$18,918
Total Operation of Non-Instructional Services	\$1,213,834

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$50,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,708,698
Total Interfund Transfers - Out	\$6,708,698
5900 <u>Budgetary Reserve</u>	
800 Other Objects	225,000
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$6,983,698
TOTAL EXPENDITURES	\$74,469,733

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	17,874,915	13,805,004
Public Purpose (Expendable) Trust Fund	70,000	70,000
Other Comptroller-Approved Special Revenue Funds	75,000	75,000
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850	3,189,181	3,364,181
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,095,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,750,000	1,750,000
Private Purpose Trust Fund	150,000	150,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$26,759,096	\$44,769,185
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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 **\$26,759,096** **\$44,769,185**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	15,870,007	51,098,341
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	577,651	594,980
0550 Authority Lease Obligations	1,576,262	1,503,900
0560 Other Post-Employment Benefits (OPEB)	476,942	491,250
0599 Other Noncurrent Liabilities		

Total General Fund	\$18,500,862	\$53,688,471
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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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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	\$18,500,862	\$53,688,471

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	8,045,361	8,125,815
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	347,084	381,793
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	497,441	502,416
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$8,889,886	\$9,010,024
TOTAL INDEBTEDNESS	\$27,390,748	\$62,698,495

Account Description	Amounts
0810 Nonspendable Fund Balance	400,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,876,809
0840 Assigned Fund Balance	1,850,000
0850 Unassigned Fund Balance	2,977,004
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,703,813
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,328,813