

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

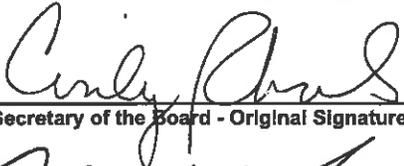
Date of Adoption of the General Fund Budget: June 17, 2019



President of the Board - Original Signature Required

6/17/2019

Date



Secretary of the Board - Original Signature Required

6/17/2019

Date



Chief School Administrator - Original Signature Required

6/17/2019

Date

Chris Johnston

Contact Person

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Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
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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.

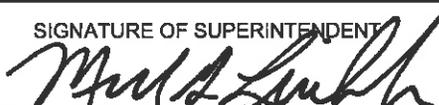
Total Budgeted Expenditures	\$91806463
Ending Unassigned Fund Balance	\$3760840
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.1%

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 6-19-2019
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

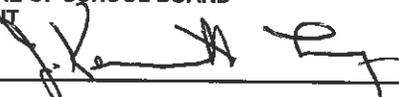
24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn Manor SD	County : Lancaster	AUN Number : 113365203
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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 5-6-2019
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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.	Good Business Practice - within range recommended by auditors
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.	Good Business Practice - within range recommended by auditors
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Commitments for Future Technology Replacements/Upgrades \$2,000,000; Future Debt Service Stabilization \$1,500,000; Future Capital Projects \$6,820,551; Future Textbook Series Purchases \$500,000

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,820,551
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,426,452
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,247,003</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,116,349
7000 Revenue from State Sources	26,851,682
8000 Revenue from Federal Sources	1,172,820
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$89,140,851</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$106,387,854</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,441,683
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	51,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	6,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	750,250
6700 Revenues from LEA Activities	53,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,189,500
6910 Rentals	55,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	560,316
REVENUE FROM LOCAL SOURCES	\$61,116,349
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,685,451
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	3,074,741
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	130,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	375,973
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,299,546
7810 State Share of Social Security and Medicare Taxes	1,358,718
7820 State Share of Retirement Contributions	6,090,253
REVENUE FROM STATE SOURCES	\$26,851,682
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	833,995
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	156,917
8517 NCLB, Title IV - 21st Century Schools	66,908
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,172,820
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	89,140,851

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$50,441,683
Amount of Tax Relief for Homestead Exclusions	<u>\$1,299,546</u>
Total Approx. Tax Revenue:	\$51,741,229
Approx. Tax Levy for Tax Rate Calculation:	\$53,530,667

Lancaster

Total

2018-19 Data		
a. Assessed Value	\$3,130,134,800	\$3,130,134,800
b. Real Estate Mills	16.4000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,745,040,329	\$2,745,040,329
d. Assessed Value	\$3,152,571,700	\$3,152,571,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$51,334,211	\$51,334,211
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$51,334,211	\$51,334,211
(f Total * g)		
i. Base Mills Subject to Index	16.4000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.57400%	96.57400%
k. Tax Levy Needed	\$53,530,667	\$53,530,667
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	16.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,530,667	\$53,530,667
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,231,121
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,441,683
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$50,441,683	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,299,546</u>	
Total Approx. Tax Revenue:	\$51,741,229	
Approx. Tax Levy for Tax Rate Calculation:	\$53,530,667	

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.8756	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1044	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,201,539	\$53,201,539
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$329,128	\$329,128
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$317,852	\$317,852

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,130.00	
Number of Homestead/Farmstead Properties	10743	10743
Median Assessed Value of Homestead Properties		\$179,000

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,441,683
Amount of Tax Relief for Homestead Exclusions	<u>\$1,299,546</u>
Total Approx. Tax Revenue:	\$51,741,229
Approx. Tax Levy for Tax Rate Calculation:	\$53,530,667
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,299,546	Lowering RE Tax Rate	\$0	\$1,299,546
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,299,546

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	3,152,571,700	16.9800	53,530,667			96.57400%	
Totals:	3,152,571,700		53,530,667	- 1,299,546	= 52,231,121	X 96.57400%	= 50,441,683

	<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>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	925,000
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			6,425,000
Total Act 511, Current Taxes			6,425,000
Act 511 Tax Limit -->		2,745,040,329 X	12
		Market Value	Mills
			32,940,484
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Lancaster	16.4000	16.9800	3.54%	No	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,282,829
1200 Special Programs - Elementary / Secondary	13,628,629
1300 Vocational Education	2,344,180
1400 Other Instructional Programs - Elementary / Secondary	126,056
Total Instruction	\$54,381,694
2000 Support Services	
2100 Support Services - Students	2,632,449
2200 Support Services - Instructional Staff	1,014,831
2300 Support Services - Administration	6,553,228
2400 Support Services - Pupil Health	812,300
2500 Support Services - Business	963,867
2600 Operation and Maintenance of Plant Services	6,311,941
2700 Student Transportation Services	4,401,943
2800 Support Services - Central	1,762,724
2900 Other Support Services	114,327
Total Support Services	\$24,567,610
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,540,701
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	\$1,543,201
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,128,658
5200 Interfund Transfers - Out	2,085,300
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$11,313,958
Total Estimated Expenditures and Other Financing Uses	\$91,806,463

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,065,203
200 Personnel Services - Employee Benefits	13,371,355
300 Purchased Professional and Technical Services	790,500
400 Purchased Property Services	182,792
500 Other Purchased Services	929,349
600 Supplies	790,080
700 Property	152,590
800 Other Objects	960
Total Regular Programs - Elementary / Secondary	\$38,282,829
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,750,368
200 Personnel Services - Employee Benefits	2,218,619
300 Purchased Professional and Technical Services	5,963,542
400 Purchased Property Services	187,750
500 Other Purchased Services	1,466,950
600 Supplies	40,900
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$13,628,629
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	306,698
200 Personnel Services - Employee Benefits	147,579
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,868,403
600 Supplies	5,500
700 Property	1,000
Total Vocational Education	\$2,344,180
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	75,000
200 Personnel Services - Employee Benefits	32,556
500 Other Purchased Services	16,500
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$126,056
Total Instruction	\$54,381,694
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,602,380
200 Personnel Services - Employee Benefits	969,484
400 Purchased Property Services	41,400
500 Other Purchased Services	4,250
600 Supplies	9,235
800 Other Objects	5,700
Total Support Services - Students	\$2,632,449

2019-2020 Final General Fund Budget

LEA : 113365203 Penn Manor SD

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	564,794
200 Personnel Services - Employee Benefits	312,804
300 Purchased Professional and Technical Services	55,351
400 Purchased Property Services	24,400
500 Other Purchased Services	15,500
600 Supplies	41,982
Total Support Services - Instructional Staff	\$1,014,831
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,142,451
200 Personnel Services - Employee Benefits	2,913,199
300 Purchased Professional and Technical Services	321,500
400 Purchased Property Services	7,378
500 Other Purchased Services	121,600
600 Supplies	24,100
800 Other Objects	23,000
Total Support Services - Administration	\$6,553,228
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	505,127
200 Personnel Services - Employee Benefits	279,673
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	4,000
600 Supplies	12,000
Total Support Services - Pupil Health	\$812,300
2500 Support Services - Business	
100 Personnel Services - Salaries	510,432
200 Personnel Services - Employee Benefits	388,935
300 Purchased Professional and Technical Services	32,500
400 Purchased Property Services	10,500
500 Other Purchased Services	10,000
600 Supplies	10,500
800 Other Objects	1,000
Total Support Services - Business	\$963,867
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,876,122
200 Personnel Services - Employee Benefits	1,868,077
300 Purchased Professional and Technical Services	112,950
400 Purchased Property Services	1,718,200
500 Other Purchased Services	344,092
600 Supplies	372,000
700 Property	20,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,311,941
2700 Student Transportation Services	
100 Personnel Services - Salaries	71,398

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	33,045
400 Purchased Property Services	4,500
500 Other Purchased Services	4,292,500
600 Supplies	500
Total Student Transportation Services	\$4,401,943
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	952,401
200 Personnel Services - Employee Benefits	505,873
300 Purchased Professional and Technical Services	18,450
400 Purchased Property Services	160,500
500 Other Purchased Services	107,500
600 Supplies	13,000
700 Property	5,000
Total Support Services - Central	\$1,762,724
2900 <u>Other Support Services</u>	
500 Other Purchased Services	114,327
Total Other Support Services	\$114,327
Total Support Services	\$24,567,610
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	756,623
200 Personnel Services - Employee Benefits	424,083
300 Purchased Professional and Technical Services	56,610
400 Purchased Property Services	53,500
500 Other Purchased Services	25,780
600 Supplies	138,050
700 Property	23,780
800 Other Objects	62,275
Total Student Activities	\$1,540,701
3400 <u>Scholarships and Awards</u>	
600 Supplies	2,500
Total Scholarships and Awards	\$2,500
Total Operation of Non-Instructional Services	\$1,543,201
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,918,658
900 Other Uses of Funds	4,210,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,128,658
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,085,300
Total Interfund Transfers - Out	\$2,085,300
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$11,313,958
TOTAL EXPENDITURES	\$91,806,463

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	33,000,000	30,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	9,000,000	8,000,000
Other Capital Projects Fund	80,000,000	35,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,250,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	56,500	55,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	135,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$123,441,500	\$73,930,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

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

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$123,441,500** **\$73,930,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	89,700,000	85,490,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,177,000	3,250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$92,877,000	\$88,740,000

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

30,900

32,000

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

\$30,900

\$32,000

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	\$92,907,900	\$88,772,000

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	\$92,907,900	\$88,772,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,820,551
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,760,840
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,581,391
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,681,391