

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 1/22/2019



President of the Board - Original Signature Required

1/22/2019

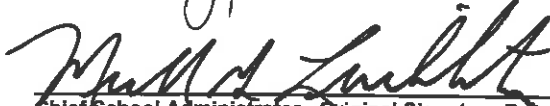
Date



Secretary of the Board - Original Signature Required

1/22/2019

Date



Chief School Administrator - Original Signature Required

1/22/2019

Date

Chris Johnston

Contact Person

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Extn :2237

Telephone

Extension

chrisj@pennmanor.net

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$508,594.00 Approved Referendum Exception Amt: \$0.00	The district intends to seek approval for referendum exceptions
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 suggested 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 suggested 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.	Funds Committed for healthcare cost stabilization, retirement rate stabilization, future capital projects, and textbook/software replacements

<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	12,502,306
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,744,697
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	61,712,541
7000 Revenue from State Sources	26,265,024
8000 Revenue from Federal Sources	1,230,345
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$89,207,910</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$106,454,913</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,435,556
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	6,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	475,050
6700 Revenues from LEA Activities	57,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,151,500
6910 Rentals	55,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	571,735
REVENUE FROM LOCAL SOURCES	\$61,712,541
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	12,006,013
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,974,529
7311 Pupil Transportation Subsidy	1,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	244,383
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,299,541
7505 Ready to Learn Block Grant	620,860
7810 State Share of Social Security and Medicare Taxes	1,321,093
7820 State Share of Retirement Contributions	5,921,605
REVENUE FROM STATE SOURCES	\$26,265,024
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	914,515
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	181,273
8517 NCLB, Title IV - 21st Century Schools	19,557
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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REVENUE FROM FEDERAL SOURCES	\$1,230,345
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	89,207,910
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Act 1 Index (current): 2.9%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$51,435,632
Amount of Tax Relief for Homestead Exclusions	<u>\$1,299,541</u>
Total Approx. Tax Revenue:	\$52,735,173
Approx. Tax Levy for Tax Rate Calculation:	\$53,518,457

Lancaster	Total
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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	\$3,140,750,000	\$3,140,750,000
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)		

II. 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	98.50000%	98.50000%
k. Tax Levy Needed	\$53,518,457	\$53,518,457
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	17.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,518,380	\$53,518,380
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,218,839
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,435,556
(n * Est. Pct. Collection)		

AUN: 113365203 Penn Manor SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.9%

Calculation Method:	Revenue	
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Approx. Tax Revenue from RE Taxes:		\$51,435,632
Amount of Tax Relief for Homestead Exclusions		<u>\$1,299,541</u>
Total Approx. Tax Revenue:		\$52,735,173
Approx. Tax Levy for Tax Rate Calculation:		\$53,518,457

Lancaster	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.8756	
q. Mills In Excess of Index (if l > p), (l - p))	0.1644	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,002,041	\$53,002,041
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$516,339	\$516,339
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$508,594	\$508,594

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

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.9%

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Approx. Tax Revenue from RE Taxes:	\$51,435,632
Amount of Tax Relief for Homestead Exclusions	<u>\$1,299,541</u>
Total Approx. Tax Revenue:	\$52,735,173
Approx. Tax Levy for Tax Rate Calculation:	\$53,518,457
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,299,541	Lowering RE Tax Rate	\$0	\$1,299,541
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,299,541

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	3,140,750,000	17.0400	53,518,380			98.50000%	
Totals:	3,140,750,000		53,518,380	- 1,299,541	= 52,218,839	X 98.50000%	= 51,435,556

	<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 0

	<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%	5,400,000	5,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	925,000	925,000
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 6,325,000 6,325,000

Total Act 511, Current Taxes 6,325,000

Act 511 Tax Limit -->	2,745,040,329	X	12	32,940,484
	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	16.4000	17.0400	3.91%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,351,088
1200 Special Programs - Elementary / Secondary	13,757,845
1300 Vocational Education	2,327,135
1400 Other Instructional Programs - Elementary / Secondary	123,926
Total Instruction	\$53,559,994
2000 Support Services	
2100 Support Services - Students	2,646,510
2200 Support Services - Instructional Staff	911,627
2300 Support Services - Administration	6,624,149
2400 Support Services - Pupil Health	800,196
2500 Support Services - Business	1,069,555
2600 Operation and Maintenance of Plant Services	6,281,481
2700 Student Transportation Services	4,398,428
2800 Support Services - Central	1,732,088
2900 Other Support Services	119,939
Total Support Services	\$24,583,973
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,542,742
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	\$1,545,242
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,169,105
5200 Interfund Transfers - Out	1,247,581
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$9,516,686
Total Estimated Expenditures and Other Financing Uses	\$89,205,895

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,414,827
200 Personnel Services - Employee Benefits	13,029,232
300 Purchased Professional and Technical Services	824,250
400 Purchased Property Services	140,625
500 Other Purchased Services	901,723
600 Supplies	901,841
700 Property	138,590
Total Regular Programs - Elementary / Secondary	\$37,351,088
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,892,195
200 Personnel Services - Employee Benefits	2,271,811
300 Purchased Professional and Technical Services	5,902,339
400 Purchased Property Services	194,250
500 Other Purchased Services	1,456,250
600 Supplies	40,500
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$13,757,845
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	297,321
200 Personnel Services - Employee Benefits	143,185
300 Purchased Professional and Technical Services	16,800
500 Other Purchased Services	1,869,829
Total Vocational Education	\$2,327,135
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	76,600
200 Personnel Services - Employee Benefits	30,826
500 Other Purchased Services	16,500
Total Other Instructional Programs - Elementary / Secondary	\$123,926
Total Instruction	\$53,559,994
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,617,863
200 Personnel Services - Employee Benefits	973,547
400 Purchased Property Services	40,000
500 Other Purchased Services	3,300
600 Supplies	6,300
800 Other Objects	5,500
Total Support Services - Students	\$2,646,510
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	548,967
200 Personnel Services - Employee Benefits	305,314
300 Purchased Professional and Technical Services	2,900

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,900
500 Other Purchased Services	25,107
600 Supplies	25,439
Total Support Services - Instructional Staff	\$911,627
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,205,503
200 Personnel Services - Employee Benefits	2,930,582
300 Purchased Professional and Technical Services	330,500
400 Purchased Property Services	6,878
500 Other Purchased Services	106,836
600 Supplies	20,850
800 Other Objects	23,000
Total Support Services - Administration	\$6,624,149
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	496,824
200 Personnel Services - Employee Benefits	275,872
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	4,000
600 Supplies	12,000
Total Support Services - Pupil Health	\$800,196
2500 Support Services - Business	
100 Personnel Services - Salaries	584,737
200 Personnel Services - Employee Benefits	420,318
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	\$1,069,555
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,872,251
200 Personnel Services - Employee Benefits	1,860,565
300 Purchased Professional and Technical Services	112,950
400 Purchased Property Services	1,684,131
500 Other Purchased Services	359,084
600 Supplies	372,000
700 Property	20,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,281,481
2700 Student Transportation Services	
100 Personnel Services - Salaries	71,404
200 Personnel Services - Employee Benefits	33,007
400 Purchased Property Services	4,500
500 Other Purchased Services	4,289,017
600 Supplies	500

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$4,398,428
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	931,781
200 Personnel Services - Employee Benefits	495,857
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	\$1,732,088
2900 <u>Other Support Services</u>	
500 Other Purchased Services	119,939
Total Other Support Services	\$119,939
Total Support Services	\$24,583,973
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	743,360
200 Personnel Services - Employee Benefits	419,787
300 Purchased Professional and Technical Services	56,610
400 Purchased Property Services	45,500
500 Other Purchased Services	37,095
600 Supplies	195,190
700 Property	23,400
800 Other Objects	21,800
Total Student Activities	\$1,542,742
3400 <u>Scholarships and Awards</u>	
600 Supplies	2,500
Total Scholarships and Awards	\$2,500
Total Operation of Non-Instructional Services	\$1,545,242
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,537,308
900 Other Uses of Funds	6,631,797
Total Debt Service / Other Expenditures and Financing Uses	\$8,169,105
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,247,581
Total Interfund Transfers - Out	\$1,247,581
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$9,516,686
TOTAL EXPENDITURES	\$89,205,895

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	20,000,000	20,000,000
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	6,000,000	5,000,000
Other Capital Projects Fund	65,000,000	35,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$92,175,000	\$61,175,000

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		
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TOTAL CASH AND INVESTMENTS	\$92,175,000	\$61,175,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	125,000,000	118,600,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$125,000,000	\$118,600,000
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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	\$125,000,000	\$118,600,000

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	\$125,000,000	\$118,600,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,502,306
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,746,712
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,249,018
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,349,018