

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Diane J Richards

(610)775-1461

Extn :1108

Contact Person

Telephone

Extension

diane.richards@gmsd.org

Email Address

<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	17,579
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,250,000
0840 Assigned Fund Balance	793,960
0850 Unassigned Fund Balance	5,026,537
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,070,497</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,639,226
7000 Revenue from State Sources	18,976,073
8000 Revenue from Federal Sources	954,365
9000 Other Financing Sources	25,000
Total Estimated Revenues And Other Financing Sources	<u>\$72,594,664</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,665,161</u>

LEA : 114063003 Governor Mifflin SD

Printed 1/18/2019 3:13:14 PM

Page - 1 of 2

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	44,091,513
6112 Interim Real Estate Taxes	60,500
6113 Public Utility Realty Taxes	48,230
6114 Payments in Lieu of Current Taxes - State / Local	1,471
6120 Current Per Capita Taxes, Section 679	95,870
6140 Current Act 511 Taxes - Flat Rate Assessments	239,870
6150 Current Act 511 Taxes - Proportional Assessments	5,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,080,000
6500 Earnings on Investments	390,000
6700 Revenues from LEA Activities	155,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	771,172
6910 Rentals	204,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	226,300

REVENUE FROM LOCAL SOURCES	\$52,639,226
-----------------------------------	---------------------

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	6,380,900
7160 Tuition for Orphans Subsidy	161,000
7271 Special Education funds for School-Aged Pupils	2,264,314
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,009,191
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,000
7340 State Property Tax Reduction Allocation	869,525
7505 Ready to Learn Block Grant	436,905
7810 State Share of Social Security and Medicare Taxes	1,185,888
7820 State Share of Retirement Contributions	5,267,350

REVENUE FROM STATE SOURCES	\$18,976,073
-----------------------------------	---------------------

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	563,088
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,084
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21,868
8517 NCLB, Title IV - 21st Century Schools	41,525

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,800
REVENUE FROM FEDERAL SOURCES	\$954,365
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	25,000
OTHER FINANCING SOURCES	\$25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	72,594,664

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,091,513
Amount of Tax Relief for Homestead Exclusions	<u>\$869,525</u>
Total Approx. Tax Revenue:	\$44,961,038
Approx. Tax Levy for Tax Rate Calculation:	\$46,625,821

	Berks	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$1,600,376,400	\$1,600,376,400
b. Real Estate Mills	28.1000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,034,790,129	\$2,034,790,129
d. Assessed Value	\$1,602,261,900	\$1,602,261,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$44,970,577	\$44,970,577
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$44,970,577	\$44,970,577
(f Total * g)		
i. Base Mills Subject to Index	28.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.36163%	96.36163%
k. Tax Levy Needed	\$46,625,821	\$46,625,821
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	29.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,625,821	\$46,625,821
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,756,296
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,091,513
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,091,513	
Amount of Tax Relief for Homestead Exclusions	<u>\$869,525</u>	
Total Approx. Tax Revenue:	\$44,961,038	
Approx. Tax Levy for Tax Rate Calculation:	\$46,625,821	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.8868	
q. Mills In Excess of Index (if l > p), (l - p))	0.2132	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,284,219	\$46,284,219
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$341,602	\$341,602
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$329,173	\$329,173

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): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,091,513
Amount of Tax Relief for Homestead Exclusions	<u>\$869,525</u>
Total Approx. Tax Revenue:	\$44,961,038
Approx. Tax Levy for Tax Rate Calculation:	\$46,625,821

Berks	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$869,525	Lowering RE Tax Rate	\$0	\$869,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$869,525

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>
Berks	1,602,261,900	29.1000	46,625,821			96.36163%	
Totals:	1,602,261,900		46,625,821	869,525 =	45,756,296 X	96.36163% =	44,091,513

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		95,870
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	\$5.00	\$0.00	95,870
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	86,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	58,000
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 239,870 239,870

	<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%	4,700,000	4,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 5,250,000 5,250,000

Total Act 511, Current Taxes 5,489,870

Act 511 Tax Limit -->	2,034,790,129 X	12	24,417,482
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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> Berks	28.1000	29.1000	3.56%	No	2.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	2.8%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%			
6144	Current Act 511 Trailer Taxes					2.8%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6152	Current Act 511 Occupation Taxes					2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6154	Current Act 511 Amusement Taxes					2.8%			
6155	Current Act 511 Business Privilege Taxes					2.8%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%			
6157	Current Act 511 Mercantile Taxes					2.8%			
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,649,646
1200 Special Programs - Elementary / Secondary	12,116,878
1300 Vocational Education	1,276,173
1400 Other Instructional Programs - Elementary / Secondary	225,149
1500 Nonpublic School Programs	21,449
1800 Pre-Kindergarten	376,933
Total Instruction	\$43,666,228
2000 Support Services	
2100 Support Services - Students	2,596,073
2200 Support Services - Instructional Staff	3,421,561
2300 Support Services - Administration	3,907,474
2400 Support Services - Pupil Health	580,226
2500 Support Services - Business	1,242,727
2600 Operation and Maintenance of Plant Services	5,732,159
2700 Student Transportation Services	2,603,200
2800 Support Services - Central	873,929
2900 Other Support Services	56,500
Total Support Services	\$21,013,849
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,703,831
3300 Community Services	254,460
Total Operation of Non-Instructional Services	\$1,958,291
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	6,783,249
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$7,283,249
Total Estimated Expenditures and Other Financing Uses	\$73,921,617

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,008,717
200 Personnel Services - Employee Benefits	10,991,469
300 Purchased Professional and Technical Services	267,140
400 Purchased Property Services	20,360
500 Other Purchased Services	504,000
600 Supplies	788,575
700 Property	58,900
800 Other Objects	10,485
Total Regular Programs - Elementary / Secondary	\$29,649,646
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,803,845
200 Personnel Services - Employee Benefits	3,222,883
300 Purchased Professional and Technical Services	1,094,100
500 Other Purchased Services	2,898,850
600 Supplies	80,700
700 Property	16,500
Total Special Programs - Elementary / Secondary	\$12,116,878
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,276,173
Total Vocational Education	\$1,276,173
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	9,649
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	139,500
Total Other Instructional Programs - Elementary / Secondary	\$225,149
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	19,382
700 Property	2,067
Total Nonpublic School Programs	\$21,449
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	187,661
200 Personnel Services - Employee Benefits	111,729
500 Other Purchased Services	9,600
600 Supplies	58,943
700 Property	9,000
Total Pre-Kindergarten	\$376,933
Total Instruction	\$43,666,228
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,497,850

2019-2020 Preliminary General Fund Budget

LEA : 114063003 Governor Mifflin SD

Printed 1/18/2019 3:13:19 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	952,398
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	3,500
600 Supplies	101,325
800 Other Objects	1,000
Total Support Services - Students	\$2,596,073
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,147,416
200 Personnel Services - Employee Benefits	942,813
300 Purchased Professional and Technical Services	46,800
400 Purchased Property Services	796,332
500 Other Purchased Services	39,000
600 Supplies	423,700
700 Property	23,000
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$3,421,561
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,927,026
200 Personnel Services - Employee Benefits	1,380,735
300 Purchased Professional and Technical Services	307,000
500 Other Purchased Services	170,515
600 Supplies	93,278
800 Other Objects	28,920
Total Support Services - Administration	\$3,907,474
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	317,449
200 Personnel Services - Employee Benefits	249,777
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	500
600 Supplies	7,500
800 Other Objects	500
Total Support Services - Pupil Health	\$580,226
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	525,596
200 Personnel Services - Employee Benefits	398,881
300 Purchased Professional and Technical Services	43,500
400 Purchased Property Services	214,650
500 Other Purchased Services	6,000
600 Supplies	28,100
700 Property	2,500
800 Other Objects	23,500
Total Support Services - Business	\$1,242,727
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,150,522
200 Personnel Services - Employee Benefits	1,520,137

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	489,700
500 Other Purchased Services	260,700
600 Supplies	1,235,600
700 Property	72,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$5,732,159
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,600,000
600 Supplies	200
800 Other Objects	3,000
Total Student Transportation Services	\$2,603,200
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	483,521
200 Personnel Services - Employee Benefits	319,480
300 Purchased Professional and Technical Services	15,435
500 Other Purchased Services	21,103
600 Supplies	27,850
800 Other Objects	6,540
Total Support Services - Central	\$873,929
2900 <u>Other Support Services</u>	
500 Other Purchased Services	56,500
Total Other Support Services	\$56,500
Total Support Services	\$21,013,849
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	935,932
200 Personnel Services - Employee Benefits	430,740
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	102,800
600 Supplies	50,000
700 Property	83,000
800 Other Objects	21,359
Total Student Activities	\$1,703,831
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	73,404
200 Personnel Services - Employee Benefits	21,701
600 Supplies	9,355
800 Other Objects	150,000
Total Community Services	\$254,460
Total Operation of Non-Instructional Services	\$1,958,291
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	6,783,249
Total Interfund Transfers - Out	\$6,783,249
5900 Budgetary Reserve	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$7,283,249
TOTAL EXPENDITURES	\$73,921,617

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	12,000,000	12,000,000
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	6,500,000	5,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	350,000
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	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,125,000	\$18,125,000

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	\$19,125,000	\$18,125,000
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	52,215,000	47,485,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,500,000	8,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$61,415,000	\$56,785,000

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

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	\$61,415,000	\$56,785,000

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	9,300,000	9,300,000
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		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$9,575,000	\$9,575,000
TOTAL INDEBTEDNESS	\$70,990,000	\$66,360,000

Account Description	Amounts
0810 Nonspendable Fund Balance	17,579
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	826,986
0850 Unassigned Fund Balance	3,916,558
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,743,544
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,261,123