

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2019



President of the Board - Original Signature Required6/11/19

Date

Secretary of the Board - Original Signature Required6/11/19

Date

Chief School Administrator - Original Signature Required6/11/19

Date

Christopher Lionetti

Contact Person

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Extn :

Telephone

Extension

lionca@abington.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Abington SD	COUNTY : Montgomery	AUN : 123460302
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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 ☒

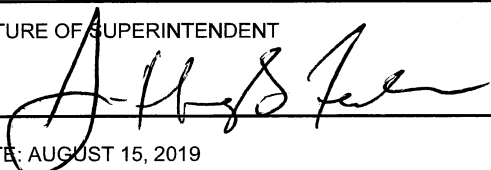
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$165701097
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/11/19
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DUE DATE: AUGUST 15, 2019

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

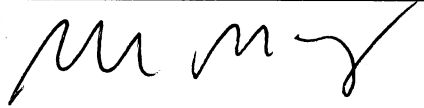
24 PS 6-687(a)(1)

(03/2006)

School District Name : Abington SD	County : Montgomery	AUN Number : 123460302
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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 4/23/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For anticipated benefits for employees and for capital projects.

<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	393,735
0820 Restricted Fund Balance	
0830 Committed Fund Balance	34,399,788
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$34,399,788</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	117,645,823
7000 Revenue from State Sources	36,222,652
8000 Revenue from Federal Sources	1,753,941
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$155,622,416</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$190,022,204</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	105,304,781
6112 Interim Real Estate Taxes	95,000
6113 Public Utility Realty Taxes	110,000
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6150 Current Act 511 Taxes - Proportional Assessments	8,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	600,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,162,542
6910 Rentals	75,000
6940 Tuition from Patrons	22,000
6990 Refunds and Other Miscellaneous Revenue	1,500
REVENUE FROM LOCAL SOURCES	\$117,645,823
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,646,255
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	3,565,961
7311 Pupil Transportation Subsidy	620,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	365,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	175,000
7340 State Property Tax Reduction Allocation	5,431,997
7810 State Share of Social Security and Medicare Taxes	3,240,933
7820 State Share of Retirement Contributions	14,527,006
REVENUE FROM STATE SOURCES	\$36,222,652
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	2,674
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	692,475
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	175,637
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,235
8517 NCLB, Title IV - 21st Century Schools	45,920
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	800,000
REVENUE FROM FEDERAL SOURCES	\$1,753,941
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	155,622,416

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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): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$105,304,781	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,431,997</u>	
Total Approx. Tax Revenue:	\$110,736,778	
Approx. Tax Levy for Tax Rate Calculation:	\$113,562,221	
	Montgomery	Total

2018-19 Data		
a. Assessed Value	\$3,585,725,824	\$3,585,725,824
b. Real Estate Mills	31.7700	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$5,453,645,760	\$5,453,645,760
d. Assessed Value	\$3,574,511,219	\$3,574,511,219
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$113,918,509	\$113,918,509
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$113,918,509	\$113,918,509
(f Total * g)		
i. Base Mills Subject to Index	31.7700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.38700%	97.38700%
k. Tax Levy Needed	\$113,562,221	\$113,562,221
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	31.7700	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$113,562,221	\$113,562,221
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$108,130,224
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$105,304,781
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$105,304,781	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,431,997</u>	
Total Approx. Tax Revenue:	\$110,736,778	
Approx. Tax Levy for Tax Rate Calculation:	\$113,562,221	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.5007	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$116,174,117	\$116,174,117
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$11,226.00	
Number of Homestead/Farmstead Properties	15231	15231
Median Assessed Value of Homestead Properties		\$126,670

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$105,304,781
Amount of Tax Relief for Homestead Exclusions	<u>\$5,431,997</u>
Total Approx. Tax Revenue:	\$110,736,778
Approx. Tax Levy for Tax Rate Calculation:	\$113,562,221
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,431,997	Lowering RE Tax Rate	\$0	\$5,431,997
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,431,997

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Montgomery	3,574,511,219	31.7700	113,562,221			97.38700%		
Totals:	3,574,511,219		113,562,221	-	5,431,997	=	108,130,224 X 97.38700% = 105,304,781	
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	7,200,000	7,200,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,500,000	1,500,000	
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						8,700,000	8,700,000	
Total Act 511, Current Taxes							8,700,000	
Act 511 Tax Limit -->					5,453,645,760 X	12	65,443,749	
					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> Montgomery	31.7700	31.7700	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	73,854,500
1200 Special Programs - Elementary / Secondary	21,174,377
1300 Vocational Education	1,397,070
1400 Other Instructional Programs - Elementary / Secondary	225,804
Total Instruction	\$96,651,751
2000 Support Services	
2100 Support Services - Students	6,926,082
2200 Support Services - Instructional Staff	6,293,575
2300 Support Services - Administration	9,805,477
2400 Support Services - Pupil Health	2,409,186
2500 Support Services - Business	2,556,270
2600 Operation and Maintenance of Plant Services	16,040,236
2700 Student Transportation Services	8,196,754
2800 Support Services - Central	4,394,134
2900 Other Support Services	105,629
Total Support Services	\$56,727,343
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,691,843
3300 Community Services	401,548
Total Operation of Non-Instructional Services	\$2,093,391
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,500,000
5200 Interfund Transfers - Out	1,728,612
Total Other Expenditures and Financing Uses	\$10,228,612
Total Estimated Expenditures and Other Financing Uses	\$165,701,097

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	44,517,968
200 Personnel Services - Employee Benefits	26,986,427
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	59,000
500 Other Purchased Services	940,720
600 Supplies	1,255,885
700 Property	6,900
800 Other Objects	600
Total Regular Programs - Elementary / Secondary	\$73,854,500
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,453,031
200 Personnel Services - Employee Benefits	6,942,733
300 Purchased Professional and Technical Services	734,000
400 Purchased Property Services	10,000
500 Other Purchased Services	1,803,600
600 Supplies	222,313
700 Property	8,500
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$21,174,377
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,397,070
Total Vocational Education	\$1,397,070
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	138,000
200 Personnel Services - Employee Benefits	83,654
500 Other Purchased Services	4,150
Total Other Instructional Programs - Elementary / Secondary	\$225,804
Total Instruction	\$96,651,751
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,142,847
200 Personnel Services - Employee Benefits	2,511,360
300 Purchased Professional and Technical Services	177,050
500 Other Purchased Services	20,200
600 Supplies	73,885
700 Property	200
800 Other Objects	540
Total Support Services - Students	\$6,926,082
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,647,548
200 Personnel Services - Employee Benefits	2,211,114
300 Purchased Professional and Technical Services	136,755

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	4,140
500	Other Purchased Services	35,734
600	Supplies	249,284
700	Property	8,500
800	Other Objects	500
Total Support Services - Instructional Staff		\$6,293,575
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	5,413,865
200	Personnel Services - Employee Benefits	3,281,841
300	Purchased Professional and Technical Services	815,093
500	Other Purchased Services	216,778
600	Supplies	55,400
800	Other Objects	22,500
Total Support Services - Administration		\$9,805,477
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,219,639
200	Personnel Services - Employee Benefits	739,335
300	Purchased Professional and Technical Services	439,180
400	Purchased Property Services	1,250
500	Other Purchased Services	400
600	Supplies	9,382
Total Support Services - Pupil Health		\$2,409,186
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	1,462,945
200	Personnel Services - Employee Benefits	886,825
300	Purchased Professional and Technical Services	38,450
400	Purchased Property Services	83,900
500	Other Purchased Services	28,545
600	Supplies	42,925
700	Property	2,880
800	Other Objects	9,800
Total Support Services - Business		\$2,556,270
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	7,187,159
200	Personnel Services - Employee Benefits	4,419,677
300	Purchased Professional and Technical Services	163,000
400	Purchased Property Services	2,167,670
500	Other Purchased Services	676,500
600	Supplies	1,273,130
700	Property	148,500
800	Other Objects	4,600
Total Operation and Maintenance of Plant Services		\$16,040,236
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	3,003,842
200	Personnel Services - Employee Benefits	1,820,904

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	82,000
500 Other Purchased Services	2,618,508
600 Supplies	371,500
700 Property	300,000
Total Student Transportation Services	\$8,196,754
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,304,585
200 Personnel Services - Employee Benefits	790,829
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	37,300
500 Other Purchased Services	95,450
600 Supplies	876,150
700 Property	1,266,670
800 Other Objects	1,150
Total Support Services - Central	\$4,394,134
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	9,046
500 Other Purchased Services	96,583
Total Other Support Services	\$105,629
Total Support Services	\$56,727,343
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	885,116
200 Personnel Services - Employee Benefits	536,550
400 Purchased Property Services	12,000
500 Other Purchased Services	47,201
600 Supplies	167,376
700 Property	43,600
Total Student Activities	\$1,691,843
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	151,548
Total Community Services	\$401,548
Total Operation of Non-Instructional Services	\$2,093,391
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,000,000
900 Other Uses of Funds	5,500,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,500,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,728,612

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,728,612
Total Other Expenditures and Financing Uses	\$10,228,612
TOTAL EXPENDITURES	\$165,701,097

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	53,000,000	50,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	300,000	325,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	79,600,000	55,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	550,000	500,000
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	1,000,000	1,000,000
Permanent Fund		
Total Cash and Short-Term Investments	\$134,450,000	\$106,825,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$134,450,000	\$106,825,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	163,165,000	157,660,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,300,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$165,465,000	\$159,660,000
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		

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<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 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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<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	\$165,465,000	\$159,660,000

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1	1
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	\$1	\$1
TOTAL INDEBTEDNESS	\$165,465,001	\$159,660,001

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Account Description	Amounts
0810 Nonspendable Fund Balance	393,735
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,321,107
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,321,107
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,714,842