

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019



President of the Board - Original Signature Required

6/25/19

Date



Secretary of the Board - Original Signature Required

06/25/2019

Date



Chief School Administrator - Original Signature Required

6/24/19

Date

Elaine A Mathias

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 : Annville-Cleona SD	COUNTY : Lebanon	AUN : 113380303
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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 ☐

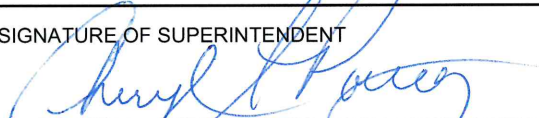
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$25304098
Ending Unassigned Fund Balance	\$2024321
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6/25/19
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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 : Annville-Cleona SD	County : Lebanon	AUN Number : 113380303
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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 5-13-19
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is below or equal to the 8% maximum
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is reserved for pension stabilization and healthcare stop loss.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	118,793	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,661,385	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,024,325	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,685,710</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,044,411	
7000 Revenue from State Sources	8,980,857	
8000 Revenue from Federal Sources	278,831	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$25,304,099</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$29,989,809</u>

LEA : 113380303 Annville-Cleona SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,268,235
6112 Interim Real Estate Taxes	110,000
6113 Public Utility Realty Taxes	14,326
6150 Current Act 511 Taxes - Proportional Assessments	2,680,975
6400 Delinquencies on Taxes Levied / Assessed by the LEA	370,000
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	24,275
6800 Revenues from Intermediary Sources / Pass-Through Funds	263,100
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	115,500
6990 Refunds and Other Miscellaneous Revenue	8,000
REVENUE FROM LOCAL SOURCES	\$16,044,411
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,731,482
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	881,258
7311 Pupil Transportation Subsidy	375,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	193,719
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,500
7340 State Property Tax Reduction Allocation	261,670
7360 Safe Schools	145,000
7505 Ready to Learn Block Grant	189,420
7810 State Share of Social Security and Medicare Taxes	382,465
7820 State Share of Retirement Contributions	1,709,343
REVENUE FROM STATE SOURCES	\$8,980,857
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,535
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	43,296
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	\$278,831
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,304,099

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,268,235	
Amount of Tax Relief for Homestead Exclusions	<u>\$261,670</u>	
Total Approx. Tax Revenue:	\$12,529,905	
Approx. Tax Levy for Tax Rate Calculation:	\$12,966,028	
	Lebanon	Total

2018-19 Data		
a. Assessed Value	\$885,445,000	\$885,445,000
b. Real Estate Mills	14.1357	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$778,622,249	\$778,622,249
d. Assessed Value	\$900,149,800	\$900,149,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$12,516,385	\$12,516,385
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$12,516,385	\$12,516,385
(f Total * g)		
i. Base Mills Subject to Index	14.1357	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.56714%	96.56714%
k. Tax Levy Needed	\$12,966,028	\$12,966,028
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	14.4043	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,966,028	\$12,966,028
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,704,358
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,268,235
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,268,235	
Amount of Tax Relief for Homestead Exclusions	<u>\$261,670</u>	
Total Approx. Tax Revenue:	\$12,529,905	
Approx. Tax Levy for Tax Rate Calculation:	\$12,966,028	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.5314	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,080,437	\$13,080,437
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	\$5,885.00	
Number of Homestead/Farmstead Properties	3102	3102
Median Assessed Value of Homestead Properties		\$161,000

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,268,235
Amount of Tax Relief for Homestead Exclusions	<u>\$261,670</u>
Total Approx. Tax Revenue:	\$12,529,905
Approx. Tax Levy for Tax Rate Calculation:	\$12,966,028
	Lebanon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$261,670	Lowering RE Tax Rate	\$0	\$261,670
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$261,670

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113380303 Annville-Cleona SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:01:55 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Lebanon	900,149,800	14.4043	12,966,028			96.56714%	
Totals:	900,149,800		12,966,028	- 261,670 =	12,704,358 X	96.56714% =	12,268,235
				<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			0.900%	0.000%	2,430,975	2,430,975
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000	250,000
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						2,680,975	2,680,975
Total Act 511, Current Taxes							2,680,975
Act 511 Tax Limit -->				778,622,249 X		12	9,343,467
				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>									
	Lebanon	14.1357	14.4043	1.91%	Yes	2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,798,188
1200 Special Programs - Elementary / Secondary	3,193,607
1300 Vocational Education	544,848
1400 Other Instructional Programs - Elementary / Secondary	16,547
Total Instruction	\$13,553,190
2000 Support Services	
2100 Support Services - Students	957,622
2200 Support Services - Instructional Staff	959,908
2300 Support Services - Administration	1,790,337
2400 Support Services - Pupil Health	247,087
2500 Support Services - Business	434,979
2600 Operation and Maintenance of Plant Services	2,229,685
2700 Student Transportation Services	1,053,514
2800 Support Services - Central	681,588
2900 Other Support Services	12,000
Total Support Services	\$8,366,720
3000 Operation of Non-Instructional Services	
3200 Student Activities	879,929
Total Operation of Non-Instructional Services	\$879,929
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,254,259
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	\$2,504,259
Total Estimated Expenditures and Other Financing Uses	\$25,304,098

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,501,416
200 Personnel Services - Employee Benefits	3,336,287
300 Purchased Professional and Technical Services	160,050
400 Purchased Property Services	59,516
500 Other Purchased Services	274,015
600 Supplies	268,249
700 Property	194,500
800 Other Objects	4,155
Total Regular Programs - Elementary / Secondary	\$9,798,188
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,206,208
200 Personnel Services - Employee Benefits	694,941
300 Purchased Professional and Technical Services	691,645
500 Other Purchased Services	569,593
600 Supplies	31,100
800 Other Objects	120
Total Special Programs - Elementary / Secondary	\$3,193,607
1300 <u>Vocational Education</u>	
500 Other Purchased Services	526,913
800 Other Objects	17,935
Total Vocational Education	\$544,848
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,070
200 Personnel Services - Employee Benefits	877
300 Purchased Professional and Technical Services	3,400
500 Other Purchased Services	10,200
Total Other Instructional Programs - Elementary / Secondary	\$16,547
Total Instruction	\$13,553,190
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	581,365
200 Personnel Services - Employee Benefits	328,114
300 Purchased Professional and Technical Services	1,800
500 Other Purchased Services	5,997
600 Supplies	39,897
800 Other Objects	449
Total Support Services - Students	\$957,622
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	428,233
200 Personnel Services - Employee Benefits	379,269
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	7,350

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	6,050
600	Supplies	118,506
700	Property	2,000
800	Other Objects	1,000
Total Support Services - Instructional Staff		\$959,908
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	963,228
200	Personnel Services - Employee Benefits	554,717
300	Purchased Professional and Technical Services	133,900
500	Other Purchased Services	65,059
600	Supplies	50,133
700	Property	4,000
800	Other Objects	19,300
Total Support Services - Administration		\$1,790,337
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	143,194
200	Personnel Services - Employee Benefits	81,423
300	Purchased Professional and Technical Services	17,535
400	Purchased Property Services	376
500	Other Purchased Services	694
600	Supplies	3,446
700	Property	400
800	Other Objects	19
Total Support Services - Pupil Health		\$247,087
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	219,877
200	Personnel Services - Employee Benefits	129,327
300	Purchased Professional and Technical Services	35,905
400	Purchased Property Services	24,050
500	Other Purchased Services	12,300
600	Supplies	7,920
700	Property	3,000
800	Other Objects	2,600
Total Support Services - Business		\$434,979
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	716,671
200	Personnel Services - Employee Benefits	413,215
300	Purchased Professional and Technical Services	96,650
400	Purchased Property Services	550,780
500	Other Purchased Services	81,569
600	Supplies	210,300
700	Property	160,000
800	Other Objects	500
Total Operation and Maintenance of Plant Services		\$2,229,685
2700 <u>Student Transportation Services</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	25,828
200 Personnel Services - Employee Benefits	14,686
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	1,012,600
600 Supplies	100
Total Student Transportation Services	\$1,053,514
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	191,352
200 Personnel Services - Employee Benefits	113,808
300 Purchased Professional and Technical Services	95,528
500 Other Purchased Services	99,500
600 Supplies	73,900
700 Property	107,500
Total Support Services - Central	\$681,588
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$8,366,720
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	368,656
200 Personnel Services - Employee Benefits	186,287
300 Purchased Professional and Technical Services	64,372
400 Purchased Property Services	20,550
500 Other Purchased Services	113,034
600 Supplies	98,200
800 Other Objects	28,830
Total Student Activities	\$879,929
Total Operation of Non-Instructional Services	\$879,929
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	894,259
900 Other Uses of Funds	1,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,254,259
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
Total Other Expenditures and Financing Uses	\$2,504,259
TOTAL EXPENDITURES	\$25,304,098

LEA : 113380303 Annville-Cleona SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,685,710	4,685,710
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	2,500,000	3,000,000
Other Capital Projects Fund	108,670	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	42,000	42,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	85,550	86,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	49,936	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,471,866	\$7,863,710
<u>Long-Term Investments</u>	<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		

LEA : 113380303 Annville-Cleona SD

<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	\$7,471,866	\$7,863,710

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	26,035,000	25,055,000
0520 Extended-Term Financing Agreements Payable	186,345	102,785
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	531,959	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,470,709	2,470,709
0599 Other Noncurrent Liabilities	100,105	50,052
Total General Fund	\$29,324,118	\$28,228,546
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		

<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		

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		

<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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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	\$29,324,118	\$28,228,546	

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$29,324,118	\$28,228,546

Account Description	Amounts
0810 Nonspendable Fund Balance	118,793
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,661,390
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,024,321
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,685,711
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,804,504