

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

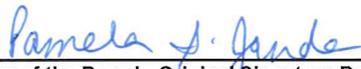
Date of Adoption of the General Fund Budget: 06/24/2019



President of the Board - Original Signature Required

6-24-19

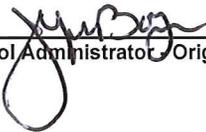
Date



Secretary of the Board - Original Signature Required

6-24-19

Date



Chief School Administrator - Original Signature Required

6-24-19

Date

Tracy Detwiler

(610)779-2606

Extn :

Contact Person

Telephone

Extension

tdetwiler@antietamsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Antietam SD	COUNTY : Berks	AUN : 114060503
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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	\$20313600
Ending Unassigned Fund Balance	\$1594985
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 6-26-19
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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 : Antietam SD	County : Berks	AUN Number : 114060503
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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 6-24-19
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To guard against unforeseen expenses that are out of the district's control.
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.	Amount according to the district's fund balance policy.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Projected fund balance usage to balance the 2020-21 budget.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	41,489
0830 Committed Fund Balance	994,985
0840 Assigned Fund Balance	1,012,558
0850 Unassigned Fund Balance	1,600,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,607,543</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,470,247
7000 Revenue from State Sources	7,232,228
8000 Revenue from Federal Sources	373,567
9000 Other Financing Sources	225,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,301,042</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$22,908,585</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,629,747
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	500
6960 Services Provided Other Local Governmental Units / LEAs	25,000
6990 Refunds and Other Miscellaneous Revenue	35,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$11,470,247</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,580,583
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	623,501
7311 Pupil Transportation Subsidy	85,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	80,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	456,532
7505 Ready to Learn Block Grant	167,132
7810 State Share of Social Security and Medicare Taxes	392,496
7820 State Share of Retirement Contributions	1,742,984
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,232,228</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	296,348
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,492
8517 NCLB, Title IV - 21st Century Schools	22,727
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$373,567</b>

Amount

**OTHER FINANCING SOURCES**

9200 Proceeds from Extended-Term Financing 225,000

**OTHER FINANCING SOURCES \$225,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,301,042**

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$9,629,747</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$456,532</u></b>
Total Approx. Tax Revenue:	<b>\$10,086,279</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$10,487,518</b>

Berks

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$255,674,125	\$255,674,125
b. Real Estate Mills	39.7400	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$317,827,188	\$317,827,188
d. Assessed Value	\$255,855,525	\$255,855,525
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$10,160,490	\$10,160,490
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$10,160,490	\$10,160,490
(f Total * g)		
i. Base Mills Subject to Index	39.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$10,487,518	\$10,487,518
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>40.9900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,487,518	\$10,487,518
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,030,986
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,629,747
(n * Est. Pct. Collection)		

AUN: 114060503 Antietam SD

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

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,629,747</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$456,532</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$10,086,279</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,487,518</b>	
	<b>Berks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	41.0514	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,503,227	\$10,503,227
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,483.00	
Number of Homestead/Farmstead Properties	1719	1719
Median Assessed Value of Homestead Properties		\$79,550

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,629,747</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$456,532</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$10,086,279</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,487,518</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$456,532	Lowering RE Tax Rate	\$0	\$456,532
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$456,532</b>

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	255,855,525	40.9900	10,487,518			96.00000%	
<b>Totals:</b>	<b>255,855,525</b>		<b>10,487,518</b>	456,532 =	10,030,986 X	96.00000% =	9,629,747

	<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%	875,000	875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 975,000 975,000**

**Total Act 511, Current Taxes 975,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>317,827,188 X</b>	<b>12</b>	<b>3,813,926</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	39.7400	40.9900	3.15%	Yes	3.3%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,954,391
1200 Special Programs - Elementary / Secondary	3,490,621
1300 Vocational Education	395,690
1400 Other Instructional Programs - Elementary / Secondary	29,545
1500 Nonpublic School Programs	21,500
<b>Total Instruction</b>	<b>\$11,891,747</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	665,414
2200 Support Services - Instructional Staff	801,303
2300 Support Services - Administration	1,575,517
2400 Support Services - Pupil Health	209,528
2500 Support Services - Business	414,521
2600 Operation and Maintenance of Plant Services	1,584,297
2700 Student Transportation Services	223,203
2800 Support Services - Central	470,290
2900 Other Support Services	9,000
<b>Total Support Services</b>	<b>\$5,953,073</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	469,037
3300 Community Services	20,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$489,537</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,879,243
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,979,243</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,313,600</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,998,311
200 Personnel Services - Employee Benefits	2,791,314
300 Purchased Professional and Technical Services	175,450
400 Purchased Property Services	3,500
500 Other Purchased Services	280,100
600 Supplies	476,516
700 Property	227,000
800 Other Objects	2,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,954,391</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,342,772
200 Personnel Services - Employee Benefits	869,149
300 Purchased Professional and Technical Services	277,000
400 Purchased Property Services	500
500 Other Purchased Services	986,700
600 Supplies	14,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,490,621</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	395,690
<b>Total Vocational Education</b>	<b>\$395,690</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,400
200 Personnel Services - Employee Benefits	1,845
500 Other Purchased Services	22,500
800 Other Objects	800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$29,545</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	21,000
600 Supplies	250
800 Other Objects	250
<b>Total Nonpublic School Programs</b>	<b>\$21,500</b>
<b>Total Instruction</b>	<b>\$11,891,747</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	344,519
200 Personnel Services - Employee Benefits	215,720
300 Purchased Professional and Technical Services	94,650
500 Other Purchased Services	1,950
600 Supplies	8,500
800 Other Objects	75
<b>Total Support Services - Students</b>	<b>\$665,414</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	371,166
200 Personnel Services - Employee Benefits	325,887
300 Purchased Professional and Technical Services	20,950
400 Purchased Property Services	44,000
500 Other Purchased Services	3,000
600 Supplies	33,800
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$801,303</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	799,809
200 Personnel Services - Employee Benefits	567,758
300 Purchased Professional and Technical Services	87,200
500 Other Purchased Services	72,850
600 Supplies	29,700
800 Other Objects	18,200
<b>Total Support Services - Administration</b>	<b>\$1,575,517</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	122,814
200 Personnel Services - Employee Benefits	77,005
300 Purchased Professional and Technical Services	4,674
400 Purchased Property Services	1,450
500 Other Purchased Services	335
600 Supplies	3,000
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$209,528</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	240,324
200 Personnel Services - Employee Benefits	128,945
300 Purchased Professional and Technical Services	32,202
400 Purchased Property Services	4,000
500 Other Purchased Services	1,750
600 Supplies	3,200
800 Other Objects	4,100
<b>Total Support Services - Business</b>	<b>\$414,521</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	531,907
200 Personnel Services - Employee Benefits	415,685
300 Purchased Professional and Technical Services	47,130
400 Purchased Property Services	195,250
500 Other Purchased Services	45,775
600 Supplies	338,350
700 Property	9,950
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,584,297</b>

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	64,959
200 Personnel Services - Employee Benefits	27,244
400 Purchased Property Services	10,000
500 Other Purchased Services	102,500
600 Supplies	18,500
<b>Total Student Transportation Services</b>	<b>\$223,203</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	160,012
200 Personnel Services - Employee Benefits	109,728
300 Purchased Professional and Technical Services	29,550
400 Purchased Property Services	15,000
500 Other Purchased Services	80,000
600 Supplies	30,000
700 Property	45,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$470,290</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	9,000
<b>Total Other Support Services</b>	<b>\$9,000</b>
<b>Total Support Services</b>	<b>\$5,953,073</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	223,307
200 Personnel Services - Employee Benefits	98,655
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	48,500
600 Supplies	46,600
800 Other Objects	5,975
<b>Total Student Activities</b>	<b>\$469,037</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	18,500
600 Supplies	2,000
<b>Total Community Services</b>	<b>\$20,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$489,537</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	585,349
900 Other Uses of Funds	1,293,894
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,879,243</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000

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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,979,243
<b>TOTAL EXPENDITURES</b>	<b>\$20,313,600</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	4,000,000	3,000,000
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	570,000	500,000
Other Capital Projects Fund	2,400,000	250,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,970,000</b>	<b>\$3,750,000</b>

**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** **\$6,970,000** **\$3,750,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
0510 Bonds Payable	19,373,000	18,332,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	150,000	150,000
0540 Accumulated Compensated Absences	235,000	225,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$19,758,000</b>	<b>\$18,707,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$19,758,000</b>	<b>\$18,707,000</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	950,000	950,000
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		
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		
<b>Total Short-Term Payables</b>	<b>\$950,000</b>	<b>\$950,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$20,708,000</b>	<b>\$19,657,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	41,489
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	1,594,985
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,594,985</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,736,474</b>