

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central York SD	COUNTY : York	AUN : 112671303
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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

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

Total Budgeted Expenditures	\$92954959
Ending Unassigned Fund Balance	\$5127671
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.5%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/19/19
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Central York SD	County : York	AUN Number : 112671303
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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 6-19-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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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.	Protection against major taxable properties electing to pay as delinquent, cash flow protection to avoid borrowing money, self insurance liability exposure could exceed budget amount, assessment appeals could all require a portion of the unassigned FB.
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 for future PSERS costs and uniforms.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,197,270
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,127,671
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,324,941</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	67,782,197
7000 Revenue from State Sources	24,218,260
8000 Revenue from Federal Sources	760,680
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$92,761,137</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$99,086,078</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	57,195,797
6112 Interim Real Estate Taxes	415,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	400,000
6150 Current Act 511 Taxes - Proportional Assessments	6,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	74,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	650,000
6910 Rentals	135,000
6940 Tuition from Patrons	730,000
6990 Refunds and Other Miscellaneous Revenue	167,000

REVENUE FROM LOCAL SOURCES**\$67,782,197****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,942,786
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	2,223,427
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,000,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340 State Property Tax Reduction Allocation	1,065,167
7501 PA Accountability Grants	581,460
7810 State Share of Social Security and Medicare Taxes	1,508,355
7820 State Share of Retirement Contributions	6,987,065

REVENUE FROM STATE SOURCES**\$24,218,260****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	637,195
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,064
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,421

REVENUE FROM FEDERAL SOURCES**\$760,680****TOTAL ESTIMATED REVENUES AND OTHER SOURCES****92,761,137**

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$57,195,797
Amount of Tax Relief for Homestead Exclusions	<u>\$1,065,167</u>
Total Approx. Tax Revenue:	\$58,260,964
Approx. Tax Levy for Tax Rate Calculation:	\$60,029,906

York

Total

2018-19 Data		
a. Assessed Value	\$2,939,135,212	\$2,939,135,212
b. Real Estate Mills	19.9300	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$3,101,591,572	\$3,101,591,572
d. Assessed Value	\$2,952,774,535	\$2,952,774,535
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$58,576,965	\$58,576,965
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$58,576,965	\$58,576,965
(f Total * g)		
i. Base Mills Subject to Index	19.9300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$60,029,906	\$60,029,906
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	20.3300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,029,906	\$60,029,906
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$58,964,739
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$57,195,797
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$57,195,797	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,065,167</u>	
Total Approx. Tax Revenue:	\$58,260,964	
Approx. Tax Levy for Tax Rate Calculation:	\$60,029,906	

York

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.5079	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,555,205	\$60,555,205
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	\$5,635.00	
Number of Homestead/Farmstead Properties	9297	9297
Median Assessed Value of Homestead Properties		\$148,000

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$57,195,797
Amount of Tax Relief for Homestead Exclusions	<u>\$1,065,167</u>
Total Approx. Tax Revenue:	\$58,260,964
Approx. Tax Levy for Tax Rate Calculation:	\$60,029,906

	York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,065,167	Lowering RE Tax Rate	\$0	\$1,065,167
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,065,167

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>
York	2,952,774,535	20.3300	60,029,906			97.00000%	
Totals:	2,952,774,535		60,029,906	- 1,065,167	= 58,964,739	X 97.00000%	= 57,195,797

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,500,000	5,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,350,000 6,350,000

Total Act 511, Current Taxes 6,350,000

Act 511 Tax Limit -->	3,101,591,572 X	12	37,219,099
	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> York	19.9300	20.3300	2.01%	Yes	2.9%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,127,006
1200 Special Programs - Elementary / Secondary	11,732,633
1300 Vocational Education	1,118,000
1400 Other Instructional Programs - Elementary / Secondary	1,467,029
1600 Adult Education Programs	22,770
Total Instruction	\$56,467,438
2000 Support Services	
2100 Support Services - Students	3,500,238
2200 Support Services - Instructional Staff	4,330,593
2300 Support Services - Administration	5,752,560
2400 Support Services - Pupil Health	1,046,997
2500 Support Services - Business	677,632
2600 Operation and Maintenance of Plant Services	6,265,597
2700 Student Transportation Services	3,811,159
2800 Support Services - Central	868,963
2900 Other Support Services	60,000
Total Support Services	\$26,313,739
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,570,724
3300 Community Services	303,058
Total Operation of Non-Instructional Services	\$1,873,782
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,000,000
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$8,300,000
Total Estimated Expenditures and Other Financing Uses	\$92,954,959

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,924,988
200 Personnel Services - Employee Benefits	15,436,589
300 Purchased Professional and Technical Services	214,000
400 Purchased Property Services	103,600
500 Other Purchased Services	959,200
600 Supplies	430,031
700 Property	48,213
800 Other Objects	10,385
Total Regular Programs - Elementary / Secondary	\$42,127,006
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,977,057
200 Personnel Services - Employee Benefits	3,541,913
300 Purchased Professional and Technical Services	2,112,300
400 Purchased Property Services	2,000
500 Other Purchased Services	1,047,500
600 Supplies	44,463
700 Property	3,300
800 Other Objects	4,100
Total Special Programs - Elementary / Secondary	\$11,732,633
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	1,068,000
Total Vocational Education	\$1,118,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	420,020
200 Personnel Services - Employee Benefits	356,959
300 Purchased Professional and Technical Services	567,000
400 Purchased Property Services	7,250
500 Other Purchased Services	110,000
600 Supplies	5,600
800 Other Objects	200
Total Other Instructional Programs - Elementary / Secondary	\$1,467,029
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	6,125
200 Personnel Services - Employee Benefits	2,645
300 Purchased Professional and Technical Services	10,000
600 Supplies	4,000
Total Adult Education Programs	\$22,770
Total Instruction	\$56,467,438
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,014,191

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,387,500
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	2,900
600 Supplies	17,408
800 Other Objects	3,239
Total Support Services - Students	\$3,500,238
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,962,446
200 Personnel Services - Employee Benefits	1,355,587
300 Purchased Professional and Technical Services	117,445
400 Purchased Property Services	32,500
500 Other Purchased Services	34,600
600 Supplies	222,875
700 Property	570,850
800 Other Objects	34,290
Total Support Services - Instructional Staff	\$4,330,593
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,187,700
200 Personnel Services - Employee Benefits	2,090,871
300 Purchased Professional and Technical Services	205,000
400 Purchased Property Services	28,600
500 Other Purchased Services	98,600
600 Supplies	80,989
700 Property	13,700
800 Other Objects	47,100
Total Support Services - Administration	\$5,752,560
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	468,378
200 Personnel Services - Employee Benefits	366,814
300 Purchased Professional and Technical Services	192,250
400 Purchased Property Services	950
500 Other Purchased Services	300
600 Supplies	15,630
700 Property	2,385
800 Other Objects	290
Total Support Services - Pupil Health	\$1,046,997
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	358,012
200 Personnel Services - Employee Benefits	238,470
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	2,500
500 Other Purchased Services	18,500
600 Supplies	3,900
700 Property	5,000
800 Other Objects	47,500

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$677,632
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,920,283
200 Personnel Services - Employee Benefits	1,481,895
300 Purchased Professional and Technical Services	161,000
400 Purchased Property Services	1,679,919
500 Other Purchased Services	263,000
600 Supplies	669,500
700 Property	86,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$6,265,597
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	59,430
200 Personnel Services - Employee Benefits	36,729
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	3,710,000
Total Student Transportation Services	\$3,811,159
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	316,355
200 Personnel Services - Employee Benefits	211,658
300 Purchased Professional and Technical Services	317,900
500 Other Purchased Services	10,500
600 Supplies	6,700
700 Property	1,500
800 Other Objects	4,350
Total Support Services - Central	\$868,963
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$26,313,739
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	725,997
200 Personnel Services - Employee Benefits	354,637
300 Purchased Professional and Technical Services	97,800
400 Purchased Property Services	40,600
500 Other Purchased Services	132,550
600 Supplies	117,950
700 Property	40,250
800 Other Objects	60,940
Total Student Activities	\$1,570,724
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	153,122
200 Personnel Services - Employee Benefits	73,371

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	500
600 Supplies	52,765
700 Property	15,000
800 Other Objects	2,800
Total Community Services	\$303,058
Total Operation of Non-Instructional Services	\$1,873,782
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,200,000
900 Other Uses of Funds	5,800,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,000,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$8,300,000
TOTAL EXPENDITURES	\$92,954,959

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,000,000	4,000,000
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	1,500,000	1,500,000
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 Cash and Short-Term Investments	\$5,500,000	\$5,500,000

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	\$5,500,000	\$5,500,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	26,173,768	19,473,768
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,800,000	12,300,000
0599 Other Noncurrent Liabilities	137,700,000	138,700,000

Total General Fund	\$177,073,768	\$171,923,768
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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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	\$177,073,768	\$171,923,768

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$177,073,768	\$171,923,768
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,003,448
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,127,671
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,131,119

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,131,119
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