

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/04/19



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Sandra S Tucker

Contact Person

sandy\_tucker@solancosd.org

Email Address

2/4/19

Date

2/5/19

Date

2/7/19

Date

(717)786-8401

Telephone

Extn :3605

Extension

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$251,092.00 Approved Referendum Exception Amt: \$0.00	School District plans to apply for special education exception.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A reserve has been included in the event actual revenues are lower than budget estimates and/or actual expenditures exceed budget estimates.
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.	The school district strives to maintain an unassigned fund balance equal to two months' cost of expenditures to provide cashflow to pay for subsequent school year start-up costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school district has committed \$325,000 to offset decreased real estate tax collections due to lower property assessment values as a result of reassessment appeals.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance represents the anticipated use of existing fund balance for the 2019-2020 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	320,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	325,000
0840 Assigned Fund Balance	2,276,878
0850 Unassigned Fund Balance	3,300,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,901,878</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	36,068,197
7000 Revenue from State Sources	19,984,577
8000 Revenue from Federal Sources	2,398,131
9000 Other Financing Sources	605,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$59,055,905</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$64,957,783</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	25,864,144
6112 Interim Real Estate Taxes	160,000
6113 Public Utility Realty Taxes	32,500
6114 Payments in Lieu of Current Taxes - State / Local	109
6150 Current Act 511 Taxes - Proportional Assessments	8,072,378
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	869,066
6910 Rentals	68,000
6920 Contributions and Donations from Private Sources	21,000
6940 Tuition from Patrons	11,000
6990 Refunds and Other Miscellaneous Revenue	160,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$36,068,197</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	10,270,000
7160 Tuition for Orphans Subsidy	60,000
7220 Vocational Education	120,000
7250 Migratory Children	500
7271 Special Education funds for School-Aged Pupils	2,190,000
7311 Pupil Transportation Subsidy	1,950,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,290
7330 Health Services (Medical, Dental, Nurse, Act 25)	64,000
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	427,715
7810 State Share of Social Security and Medicare Taxes	812,668
7820 State Share of Retirement Contributions	4,047,404
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,984,577</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,915,421
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	282,710
8517 NCLB, Title IV - 21st Century Schools	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,398,131</b>

Amount

**OTHER FINANCING SOURCES**

9360 Internal Service Fund Transfers 600,000

9400 Sale of or Compensation for Loss of Fixed Assets 5,000

**OTHER FINANCING SOURCES \$605,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 59,055,905**

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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): 2.7%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,864,144</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$25,864,144</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$26,570,175</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>2018-19 Data</b>		
a. Assessed Value	\$2,433,184,300	\$2,433,184,300
b. Real Estate Mills	10.4590	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$2,284,025,924	\$2,284,025,924
d. Assessed Value	\$2,449,631,700	\$2,449,631,700
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$25,448,675	\$25,448,675
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$25,448,675	\$25,448,675
(f Total * g)		
i. Base Mills Subject to Index	10.4590	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.34277%	97.34277%
k. Tax Levy Needed	\$26,570,175	\$26,570,175
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>10.8466</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,570,175	\$26,570,175
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,570,175
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,864,144
(n * Est. Pct. Collection)		

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

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<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,864,144</b>	
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<b>Total Approx. Tax Revenue:</b>	<b>\$25,864,144</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$26,570,175</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	10.7413	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1053	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,312,229	\$26,312,229
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$257,946	\$257,946
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$251,092	\$251,092

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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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): 2.7%

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<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$26,570,175</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</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>
Lancaster	2,449,631,700	10.8466	26,570,175			97.34277%	
<b>Totals:</b>	<b>2,449,631,700</b>		<b>26,570,175</b>	<b>0 =</b>	<b>26,570,175 X</b>	<b>97.34277%</b>	<b>= 25,864,144</b>

	<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	1.150%	0.000%	7,547,378	7,547,378
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	525,000	525,000
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 8,072,378 8,072,378**

**Total Act 511, Current Taxes 8,072,378**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,284,025,924 X</b>	<b>12</b>	<b>27,408,311</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Lancaster	10.4590	10.8466	3.71%	No	2.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,380,618
1200 Special Programs - Elementary / Secondary	10,954,122
1300 Vocational Education	2,650,803
1400 Other Instructional Programs - Elementary / Secondary	622,316
1500 Nonpublic School Programs	39,575
<b>Total Instruction</b>	<b>\$37,647,434</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,767,541
2200 Support Services - Instructional Staff	1,732,519
2300 Support Services - Administration	2,951,016
2400 Support Services - Pupil Health	580,911
2500 Support Services - Business	853,500
2600 Operation and Maintenance of Plant Services	4,171,100
2700 Student Transportation Services	4,021,082
2800 Support Services - Central	1,005,397
2900 Other Support Services	33,000
<b>Total Support Services</b>	<b>\$18,116,066</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,119,000
3300 Community Services	46,646
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,165,646</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	4,015,797
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,265,797</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$61,194,943</b>

## 2019-2020 Preliminary 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	12,416,582
200 Personnel Services - Employee Benefits	8,377,257
300 Purchased Professional and Technical Services	383,043
400 Purchased Property Services	215,000
500 Other Purchased Services	800,000
600 Supplies	1,071,436
700 Property	110,000
800 Other Objects	7,300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,380,618</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,323,500
200 Personnel Services - Employee Benefits	2,164,222
300 Purchased Professional and Technical Services	4,102,500
400 Purchased Property Services	36,500
500 Other Purchased Services	1,266,050
600 Supplies	54,200
700 Property	4,000
800 Other Objects	3,150
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,954,122</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	708,000
200 Personnel Services - Employee Benefits	490,853
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	90,800
500 Other Purchased Services	1,292,500
600 Supplies	42,250
700 Property	25,100
800 Other Objects	1,050
<b>Total Vocational Education</b>	<b>\$2,650,803</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	325,883
200 Personnel Services - Employee Benefits	225,933
300 Purchased Professional and Technical Services	11,500
500 Other Purchased Services	29,000
600 Supplies	30,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$622,316</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	39,575
<b>Total Nonpublic School Programs</b>	<b>\$39,575</b>
<b>Total Instruction</b>	<b>\$37,647,434</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,496,000
200 Personnel Services - Employee Benefits	1,035,436
300 Purchased Professional and Technical Services	184,400
400 Purchased Property Services	200
500 Other Purchased Services	11,450
600 Supplies	37,350
700 Property	2,000
800 Other Objects	705
<b>Total Support Services - Students</b>	<b>\$2,767,541</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	804,500
200 Personnel Services - Employee Benefits	550,569
300 Purchased Professional and Technical Services	54,950
400 Purchased Property Services	18,500
500 Other Purchased Services	89,850
600 Supplies	94,800
700 Property	117,500
800 Other Objects	1,850
<b>Total Support Services - Instructional Staff</b>	<b>\$1,732,519</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,505,950
200 Personnel Services - Employee Benefits	1,044,066
300 Purchased Professional and Technical Services	242,700
400 Purchased Property Services	4,450
500 Other Purchased Services	65,900
600 Supplies	36,350
800 Other Objects	51,600
<b>Total Support Services - Administration</b>	<b>\$2,951,016</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	222,000
200 Personnel Services - Employee Benefits	153,911
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	500
600 Supplies	14,500
<b>Total Support Services - Pupil Health</b>	<b>\$580,911</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	425,000
200 Personnel Services - Employee Benefits	294,650
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	13,850
500 Other Purchased Services	47,000
600 Supplies	15,000
700 Property	1,500
800 Other Objects	6,500
<b>Total Support Services - Business</b>	<b>\$853,500</b>

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,335,500
200 Personnel Services - Employee Benefits	796,750
300 Purchased Professional and Technical Services	168,500
400 Purchased Property Services	400,000
500 Other Purchased Services	167,350
600 Supplies	1,255,000
700 Property	45,000
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,171,100</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	166,750
200 Personnel Services - Employee Benefits	115,607
300 Purchased Professional and Technical Services	10,250
400 Purchased Property Services	45,000
500 Other Purchased Services	3,632,000
600 Supplies	10,250
700 Property	40,000
800 Other Objects	1,225
<b>Total Student Transportation Services</b>	<b>\$4,021,082</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	339,739
200 Personnel Services - Employee Benefits	235,537
300 Purchased Professional and Technical Services	187,000
400 Purchased Property Services	7,500
500 Other Purchased Services	28,300
600 Supplies	192,371
700 Property	8,500
800 Other Objects	6,450
<b>Total Support Services - Central</b>	<b>\$1,005,397</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,000
<b>Total Other Support Services</b>	<b>\$33,000</b>
<b>Total Support Services</b>	<b>\$18,116,066</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	522,000
200 Personnel Services - Employee Benefits	261,000
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	40,000
500 Other Purchased Services	63,500
600 Supplies	123,000
700 Property	26,000
800 Other Objects	5,500

<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$1,119,000</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	15,500
200 Personnel Services - Employee Benefits	10,746
300 Purchased Professional and Technical Services	400
600 Supplies	20,000
<b>Total Community Services</b>	<b>\$46,646</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,165,646</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	4,015,797
<b>Total Interfund Transfers - Out</b>	<b>\$4,015,797</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,265,797</b>
<b>TOTAL EXPENDITURES</b>	<b>\$61,194,943</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	10,000,000	10,000,000
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	10,000,000	3,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,500,000	3,200,000
Private Purpose Trust Fund	410,000	400,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	120,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$24,635,000</b>	<b>\$17,220,000</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	900	900
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$900</b>	<b>\$900</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,635,900</b>	<b>\$17,220,900</b>

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	475,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	975,000	950,000

<b>Total General Fund</b>	<b>\$1,450,000</b>	<b>\$1,450,000</b>
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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

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

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

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

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**Debt Service Fund**

0510 Bonds Payable	22,740,000	20,515,000
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 Debt Service Fund</b>	<b>\$22,740,000</b>	<b>\$20,515,000</b>
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**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>\$24,190,000</b>	<b>\$21,965,000</b>

**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	2,430,000	2,155,000
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>\$2,430,000</b>	<b>\$2,155,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$26,620,000</b>	<b>\$24,120,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	320,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	2,300,000
0850 Unassigned Fund Balance	1,212,840
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,762,840</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,332,840</b>