

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John Bowden

(717)768-5533

Extn :

Contact Person

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 : Pequea Valley SD	COUNTY : Lancaster	AUN : 113365303
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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	\$38746192
Ending Unassigned Fund Balance	\$4191075
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.8%

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
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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 : Pequea Valley SD	County : Lancaster	AUN Number : 113365303
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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.	For unanticipated expenses not budgeted for
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future PSERS and Healthcare expenses

<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	9,955
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,381,002
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,581,002</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,445,348
7000 Revenue from State Sources	8,876,770
8000 Revenue from Federal Sources	1,234,147
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,556,265</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,137,267</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,203,748
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,695,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	25,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	387,000
6910 Rentals	3,500
6990 Refunds and Other Miscellaneous Revenue	52,500
REVENUE FROM LOCAL SOURCES	\$28,445,348
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,969,407
7160 Tuition for Orphans Subsidy	125,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	862,378
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,381
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,715
7340 State Property Tax Reduction Allocation	375,255
7505 Ready to Learn Block Grant	113,000
7810 State Share of Social Security and Medicare Taxes	531,455
7820 State Share of Retirement Contributions	2,293,179
REVENUE FROM STATE SOURCES	\$8,876,770
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	979,019
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	181,069
8517 NCLB, Title IV - 21st Century Schools	74,059
REVENUE FROM FEDERAL SOURCES	\$1,234,147
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,556,265

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,203,748
Amount of Tax Relief for Homestead Exclusions	<u>\$375,643</u>
Total Approx. Tax Revenue:	\$24,579,391
Approx. Tax Levy for Tax Rate Calculation:	\$25,587,881

Lancaster

Total

2018-19 Data		
a. Assessed Value	\$1,691,612,100	\$1,691,612,100
b. Real Estate Mills	14.6806	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,581,915,734	\$1,581,915,734
d. Assessed Value	\$1,714,718,100	\$1,714,718,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$24,833,881	\$24,833,881
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$24,833,881	\$24,833,881
(f Total * g)		
i. Base Mills Subject to Index	14.6806	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$25,587,881	\$25,587,881
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	14.9225	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,587,881	\$25,587,881
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,212,238
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,203,748
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,203,748	
Amount of Tax Relief for Homestead Exclusions	<u>\$375,643</u>	
Total Approx. Tax Revenue:	\$24,579,391	
Approx. Tax Levy for Tax Rate Calculation:	\$25,587,881	

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.0182	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,751,979	\$25,751,979
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	\$6,093.66	
Number of Homestead/Farmstead Properties	4131	4131
Median Assessed Value of Homestead Properties		\$222,600

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,203,748
Amount of Tax Relief for Homestead Exclusions	<u>\$375,643</u>
Total Approx. Tax Revenue:	\$24,579,391
Approx. Tax Levy for Tax Rate Calculation:	\$25,587,881
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$375,255	Lowering RE Tax Rate	\$0	\$375,255
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$388			\$388
Amount of Tax Relief from State/Local Sources				\$375,643

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	1,714,718,100	14.9225	25,587,881			96.00000%	
Totals:	1,714,718,100		25,587,881	375,643	25,212,238	96.00000%	24,203,748

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,320,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	375,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			2,695,000
Total Act 511, Current Taxes			2,695,000
Act 511 Tax Limit -->		1,581,915,734	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Lancaster	14.6806	14.9225	1.65%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,387,799
1200 Special Programs - Elementary / Secondary	4,468,346
1300 Vocational Education	940,185
1400 Other Instructional Programs - Elementary / Secondary	288,328
1500 Nonpublic School Programs	104,200
Total Instruction	\$21,188,858
2000 Support Services	
2100 Support Services - Students	1,513,653
2200 Support Services - Instructional Staff	2,025,365
2300 Support Services - Administration	2,396,136
2400 Support Services - Pupil Health	418,469
2500 Support Services - Business	663,795
2600 Operation and Maintenance of Plant Services	2,871,473
2700 Student Transportation Services	2,480,735
2800 Support Services - Central	278,874
2900 Other Support Services	28,000
Total Support Services	\$12,676,500
3000 Operation of Non-Instructional Services	
3200 Student Activities	643,820
3300 Community Services	33,961
Total Operation of Non-Instructional Services	\$677,781
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,203,053
Total Other Expenditures and Financing Uses	\$4,203,053
Total Estimated Expenditures and Other Financing Uses	\$38,746,192

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,847,990
200 Personnel Services - Employee Benefits	4,938,980
300 Purchased Professional and Technical Services	796,885
400 Purchased Property Services	111,500
500 Other Purchased Services	884,500
600 Supplies	807,944
Total Regular Programs - Elementary / Secondary	\$15,387,799
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,274,677
200 Personnel Services - Employee Benefits	841,007
300 Purchased Professional and Technical Services	1,204,039
400 Purchased Property Services	27,000
500 Other Purchased Services	1,115,223
600 Supplies	4,400
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$4,468,346
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	134,767
200 Personnel Services - Employee Benefits	86,310
500 Other Purchased Services	660,000
600 Supplies	3,600
800 Other Objects	55,508
Total Vocational Education	\$940,185
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	140,109
200 Personnel Services - Employee Benefits	88,569
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	30,850
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$288,328
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	104,200
Total Nonpublic School Programs	\$104,200
Total Instruction	\$21,188,858
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	906,664
200 Personnel Services - Employee Benefits	559,339
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	32,400
600 Supplies	12,250
800 Other Objects	2,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,513,653
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	611,828
200 Personnel Services - Employee Benefits	571,667
300 Purchased Professional and Technical Services	63,000
400 Purchased Property Services	124,375
500 Other Purchased Services	71,800
600 Supplies	161,195
700 Property	410,400
800 Other Objects	11,100
Total Support Services - Instructional Staff	\$2,025,365
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,355,622
200 Personnel Services - Employee Benefits	812,658
300 Purchased Professional and Technical Services	107,500
500 Other Purchased Services	26,800
600 Supplies	39,556
800 Other Objects	54,000
Total Support Services - Administration	\$2,396,136
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	169,134
200 Personnel Services - Employee Benefits	100,847
300 Purchased Professional and Technical Services	139,188
500 Other Purchased Services	500
600 Supplies	8,800
Total Support Services - Pupil Health	\$418,469
2500 Support Services - Business	
100 Personnel Services - Salaries	393,862
200 Personnel Services - Employee Benefits	238,133
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	15,000
800 Other Objects	15,000
Total Support Services - Business	\$663,795
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	568,248
200 Personnel Services - Employee Benefits	399,801
300 Purchased Professional and Technical Services	227,500
400 Purchased Property Services	702,410
500 Other Purchased Services	168,000
600 Supplies	779,514
700 Property	21,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$2,871,473

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	51,710
200 Personnel Services - Employee Benefits	36,525
500 Other Purchased Services	2,390,000
600 Supplies	2,500
Total Student Transportation Services	\$2,480,735
2800 Support Services - Central	
100 Personnel Services - Salaries	67,408
200 Personnel Services - Employee Benefits	40,957
300 Purchased Professional and Technical Services	93,000
500 Other Purchased Services	60,959
600 Supplies	7,500
800 Other Objects	9,050
Total Support Services - Central	\$278,874
2900 Other Support Services	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	25,500
Total Other Support Services	\$28,000
Total Support Services	\$12,676,500
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	318,805
200 Personnel Services - Employee Benefits	149,512
300 Purchased Professional and Technical Services	36,130
400 Purchased Property Services	6,720
500 Other Purchased Services	72,030
600 Supplies	43,637
700 Property	11,616
800 Other Objects	5,370
Total Student Activities	\$643,820
3300 Community Services	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,961
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	2,000
800 Other Objects	2,000
Total Community Services	\$33,961
Total Operation of Non-Instructional Services	\$677,781
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,203,053

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$4,203,053
Total Other Expenditures and Financing Uses	\$4,203,053
TOTAL EXPENDITURES	\$38,746,192

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	12,968,185	12,268,185
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	2,219,600	2,019,600
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,754	775,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	963,545	963,545
Private Purpose Trust Fund	107,693	108,693
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	58,809	58,809
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,118,586	\$16,193,832

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	\$17,118,586	\$16,193,832
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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
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

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

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

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 Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	3,754,254	3,254,000
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		
Total Short-Term Payables	\$3,754,254	\$3,254,000
TOTAL INDEBTEDNESS	\$3,754,254	\$3,254,000

Account Description	Amounts
0810 Nonspendable Fund Balance	9,955
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,191,075
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,391,075

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,401,030
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