

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2019



President of the Board - Original Signature Required

5/16/2019

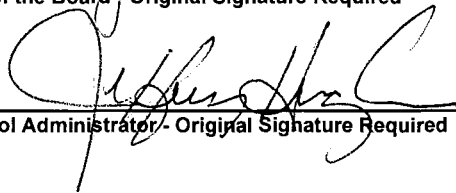
Date



Secretary of the Board - Original Signature Required

5/16/2019

Date



Chief School Administrator - Original Signature Required

5/16/2019

Date

Laurel Fuhrman

Contact Person

(717)382-4843

Extn :6235

Telephone

Extension

fuhrmanl@sesd.k12.pa.us

Email Address

<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	5,284,584	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	15,948,238	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,154,463	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,102,701</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,495,271	
7000 Revenue from State Sources	19,007,382	
8000 Revenue from Federal Sources	514,416	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$54,017,069</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$74,119,770</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,774,528
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	32,500
6114 Payments in Lieu of Current Taxes - State / Local	415,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,000
6150 Current Act 511 Taxes - Proportional Assessments	2,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,146,763
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	47,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	533,155
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	24,325
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$34,495,271
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,001,192
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	1,832,729
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	720,100
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,500
7340 State Property Tax Reduction Allocation	994,165
7501 PA Accountability Grants	438,108
7810 State Share of Social Security and Medicare Taxes	884,405
7820 State Share of Retirement Contributions	3,904,183
REVENUE FROM STATE SOURCES	\$19,007,382
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	404,715
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,901
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	800

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	30,000
REVENUE FROM FEDERAL SOURCES	\$514,416
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,017,069

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,774,528
Amount of Tax Relief for Homestead Exclusions	<u>\$994,165</u>
Total Approx. Tax Revenue:	\$29,768,693
Approx. Tax Levy for Tax Rate Calculation:	\$31,266,613

York

Total

2018-19 Data

a. Assessed Value	\$1,398,529,446	\$1,398,529,446
b. Real Estate Mills	22.2503	

I. 2019-20 Data

c. 2017 STEB Market Value	\$1,428,241,535	\$1,428,241,535
d. Assessed Value	\$1,405,222,097	\$1,405,222,097
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy (a * b)	\$31,117,700	\$31,117,700
--------------------------------	--------------	--------------

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$31,117,700	\$31,117,700
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.2503	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.05187%	95.05187%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$31,266,613	\$31,266,613

I. 2019-20 Real Estate Tax Rate **22.2503**
(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$31,266,613	\$31,266,613
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$30,272,448
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$28,774,528

Act 1 Index (current): 2.9%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,774,528	
Amount of Tax Relief for Homestead Exclusions	<u>\$994,165</u>	
Total Approx. Tax Revenue:	\$29,768,693	
Approx. Tax Levy for Tax Rate Calculation:	\$31,266,613	
	York	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.8955	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,173,263	\$32,173,263
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	\$8,457.00	
Number of Homestead/Farmstead Properties	5286	5286
Median Assessed Value of Homestead Properties		\$168,520

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,774,528
Amount of Tax Relief for Homestead Exclusions	<u>\$994,165</u>
Total Approx. Tax Revenue:	\$29,768,693
Approx. Tax Levy for Tax Rate Calculation:	\$31,266,613
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$994,165	Lowering RE Tax Rate	\$0	\$994,165
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$994,165

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	1,405,222,097	22.2503	31,266,613			95.05187%				
Totals:	1,405,222,097		31,266,613	-	994,165	=	30,272,448 X	95.05187%	=	28,774,528

	<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	\$10.00	\$0.00	47,000
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			47,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,360,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000
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			2,760,000
Total Act 511, Current Taxes			2,807,000
Act 511 Tax Limit -->		1,428,241,535 X	12
		Market Value	Mills
			17,138,898
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> York	22.2503	22.2503	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.9%				
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	23,417,989
1200 Special Programs - Elementary / Secondary	6,877,415
1300 Vocational Education	2,093,564
1400 Other Instructional Programs - Elementary / Secondary	535,780
Total Instruction	\$32,924,748
2000 Support Services	
2100 Support Services - Students	2,283,633
2200 Support Services - Instructional Staff	944,424
2300 Support Services - Administration	3,193,708
2400 Support Services - Pupil Health	891,064
2500 Support Services - Business	735,833
2600 Operation and Maintenance of Plant Services	4,088,817
2700 Student Transportation Services	2,529,235
2800 Support Services - Central	1,159,343
2900 Other Support Services	30,000
Total Support Services	\$15,856,057
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,269,571
3300 Community Services	815
Total Operation of Non-Instructional Services	\$1,270,386
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,850,774
5200 Interfund Transfers - Out	120,000
5900 Budgetary Reserve	1,249,157
Total Other Expenditures and Financing Uses	\$5,219,931
Total Estimated Expenditures and Other Financing Uses	\$55,371,122

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,460,486
200 Personnel Services - Employee Benefits	8,120,270
300 Purchased Professional and Technical Services	346,300
400 Purchased Property Services	79,131
500 Other Purchased Services	755,523
600 Supplies	630,067
800 Other Objects	26,212
Total Regular Programs - Elementary / Secondary	\$23,417,989
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,378,912
200 Personnel Services - Employee Benefits	1,478,206
300 Purchased Professional and Technical Services	1,834,400
400 Purchased Property Services	600
500 Other Purchased Services	1,116,597
600 Supplies	68,400
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$6,877,415
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	413,543
200 Personnel Services - Employee Benefits	283,396
300 Purchased Professional and Technical Services	630
500 Other Purchased Services	1,353,315
600 Supplies	38,280
800 Other Objects	4,400
Total Vocational Education	\$2,093,564
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	160,618
200 Personnel Services - Employee Benefits	86,762
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	136,900
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$535,780
Total Instruction	\$32,924,748
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,173,042
200 Personnel Services - Employee Benefits	730,335
300 Purchased Professional and Technical Services	294,781
500 Other Purchased Services	5,500
600 Supplies	77,350
800 Other Objects	2,625
Total Support Services - Students	\$2,283,633

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	406,176
200 Personnel Services - Employee Benefits	431,718
300 Purchased Professional and Technical Services	41,300
400 Purchased Property Services	400
500 Other Purchased Services	14,000
600 Supplies	50,830
Total Support Services - Instructional Staff	\$944,424
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,859,842
200 Personnel Services - Employee Benefits	1,114,701
300 Purchased Professional and Technical Services	100,200
400 Purchased Property Services	3,496
500 Other Purchased Services	33,180
600 Supplies	42,980
800 Other Objects	39,309
Total Support Services - Administration	\$3,193,708
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	487,629
200 Personnel Services - Employee Benefits	329,365
300 Purchased Professional and Technical Services	53,015
400 Purchased Property Services	320
500 Other Purchased Services	1,045
600 Supplies	19,565
800 Other Objects	125
Total Support Services - Pupil Health	\$891,064
2500 Support Services - Business	
100 Personnel Services - Salaries	350,942
200 Personnel Services - Employee Benefits	267,646
300 Purchased Professional and Technical Services	26,500
400 Purchased Property Services	15,760
500 Other Purchased Services	55,700
600 Supplies	5,790
800 Other Objects	13,495
Total Support Services - Business	\$735,833
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,215,768
200 Personnel Services - Employee Benefits	872,599
300 Purchased Professional and Technical Services	211,200
400 Purchased Property Services	542,500
500 Other Purchased Services	132,750
600 Supplies	1,096,750
700 Property	15,000
800 Other Objects	2,250
Total Operation and Maintenance of Plant Services	\$4,088,817

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	110,177
200 Personnel Services - Employee Benefits	67,802
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	100
500 Other Purchased Services	2,345,154
600 Supplies	5,350
800 Other Objects	352
Total Student Transportation Services	\$2,529,235
2800 Support Services - Central	
100 Personnel Services - Salaries	549,102
200 Personnel Services - Employee Benefits	333,446
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	120,630
500 Other Purchased Services	53,325
600 Supplies	82,010
800 Other Objects	5,830
Total Support Services - Central	\$1,159,343
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$15,856,057
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	583,555
200 Personnel Services - Employee Benefits	292,805
300 Purchased Professional and Technical Services	68,180
400 Purchased Property Services	34,450
500 Other Purchased Services	125,431
600 Supplies	127,650
700 Property	14,000
800 Other Objects	23,500
Total Student Activities	\$1,269,571
3300 Community Services	
800 Other Objects	815
Total Community Services	\$815
Total Operation of Non-Instructional Services	\$1,270,386
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	870,774
900 Other Uses of Funds	2,980,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,850,774
5200 Interfund Transfers - Out	
900 Other Uses of Funds	120,000
Total Interfund Transfers - Out	\$120,000
5900 Budgetary Reserve	
800 Other Objects	1,249,157
Total Budgetary Reserve	\$1,249,157
Total Other Expenditures and Financing Uses	\$5,219,931
TOTAL EXPENDITURES	\$55,371,122

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	22,173,860	20,746,225
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,442,518	2,472,518
Other Capital Projects Fund	420,463	420,463
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	\$25,036,841	\$23,639,206

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2019 Estimate

06/30/2020 Projection

\$25,036,841

\$23,639,206

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	28,971,000	25,991,000
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		
Total General Fund	\$28,971,000	\$25,991,000
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

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

\$28,971,000

\$25,991,000

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

\$28,971,000

\$25,991,000

Account Description	Amounts
0810 Nonspendable Fund Balance	5,284,584
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,594,183
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,154,465
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,748,648
5900 Budgetary Reserve	1,249,157
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,282,389