

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

6/26/2019

Date

  
Secretary of the Board - Original Signature Required

6/26/2019

Date

  
Chief School Administrator - Original Signature Required

6/26/2019

Date

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ITEM AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nondisposable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,012,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,194,807

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$7,206,890

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	26,285,020
7000 Revenue from State Sources	17,133,959
8000 Revenue from Federal Sources	626,047
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources**

\$44,045,026

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$51,251,916

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,522,320
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,500
6150 Current Act 511 Taxes - Proportional Assessments	4,830,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,600,000
6500 Earnings on Investments	325,000
6700 Revenues from LEA Activities	208,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	492,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	190,000
6990 Refunds and Other Miscellaneous Revenue	15,500

**REVENUE FROM LOCAL SOURCES \$26,285,020**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,200,000
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,650,000
7311 Pupil Transportation Subsidy	1,660,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	766,276
7505 Ready to Learn Block Grant	354,683
7810 State Share of Social Security and Medicare Taxes	700,000
7820 State Share of Retirement Contributions	3,045,000

**REVENUE FROM STATE SOURCES \$17,133,959**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	392,047
8517 NCLB, Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000

**REVENUE FROM FEDERAL SOURCES \$626,047**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 44,045,026**

Act 1 Index (current): 3.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$18,522,320**  
 Amount of Tax Relief for Homestead Exclusions \$766,276  
 Total Approx. Tax Revenue: **\$19,288,596**  
 Approx. Tax Levy for Tax Rate Calculation: **\$20,470,872**

Total

Schuylkill

**2018-19 Data**

a. Assessed Value	\$517,145,195	\$517,145,195
b. Real Estate Mills	38.2540	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,255,293,274	\$1,255,293,274
d. Assessed Value	\$519,552,100	\$519,552,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2018-19 Calculations**

f. 2018-19 Tax Levy (a * b)	\$19,782,872	\$19,782,872
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**2019-20 Calculations**

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$19,782,872	\$19,782,872

**II.**

i. Base Mills Subject to Index (h / a * 1000) if no reassessment	38.2540	
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	94.000000%	94.000000%
k. Tax Levy Needed (k / d * 1000)	\$20,470,872	\$20,470,872

**I. 2019-20 Real Estate Tax Rate**

m. Tax Levy Generated by Mills (l / 1000 * d)	<b>39.4010</b>	
n. Tax Levy Generated by Mills (m - Amount of Tax Relief for Homestead Exclusions)	\$20,470,872	\$20,470,872

**III.**

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$19,704,596	\$19,704,596
	\$18,522,320	\$18,522,320

Act 1 Index (current): 3.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$18,522,320  
 Amount of Tax Relief for Homestead Exclusions \$766,276  
 Total Approx. Tax Revenue: \$19,288,596  
 Approx. Tax Levy for Tax Rate Calculation: \$20,470,872  
 Schuylkill Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	39.4016	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,471,184	\$20,471,184
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**

Assessed Value Exclusion per Homestead	\$3,294.00	5919
V. Number of Homestead/Farmstead Properties	5919	\$48,488
Median Assessed Value of Homestead Properties		

Act 1 Index (current): 3.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$18,522,320  
 Amount of Tax Relief for Homestead Exclusions \$766,276  
 Total Approx. Tax Revenue: \$19,288,596  
 Approx. Tax Levy for Tax Rate Calculation: \$20,470,872  
 Schuykill

	Rate	Lowering RE Tax Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$766,276	\$0	\$766,276
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$766,276</b>

<u>CODE</u>	<u>Current Real Estate Taxes</u>	<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>
		Schuykill	519,552,100	39.4010	20,470,872	766,276	19,704,596	94.000000%	18,522,320
<b>Totals:</b>	<b>519,552,100</b>				<b>20,470,872</b>	=		<b>94.000000%</b>	<b>= 18,522,320</b>

  

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	\$0.00			0
6140				
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	48,000	48,000
6144	\$0.00	\$0.00	0	0
6145	\$10.00	\$0.00	4,500	4,500
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>52,500</b>	<b>52,500</b>
6150		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	0.500%	0.000%	2,750,000	2,750,000
6152	230.0000	0.000	1,630,000	1,630,000
6153	0.500%	0.000%	450,000	450,000
6154	0.000%	0.000%	0	0
6155	0.000	0.000	0	0
6156	0.000%	0.000%	0	0
6157	0.000	0.000	0	0
6159	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>4,830,000</b>	<b>4,830,000</b>
<b>Total Act 511, Current Taxes</b>				<b>4,882,500</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>1,255,293,274 X</b>	<b>12</b>	<b>15,063,519</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>									
	Schuykill									
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				



Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,784,305
1200 Special Programs - Elementary / Secondary	6,708,708
1300 Vocational Education	1,788,207
1400 Other Instructional Programs - Elementary / Secondary	20,023
<b>Total Instruction</b>	<b>\$25,301,243</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,612,279
2200 Support Services - Instructional Staff	697,055
2300 Support Services - Administration	2,750,190
2400 Support Services - Pupil Health	792,240
2500 Support Services - Business	536,836
2600 Operation and Maintenance of Plant Services	3,745,132
2700 Student Transportation Services	2,567,825
2800 Support Services - Central	1,515,576
<b>Total Support Services</b>	<b>\$14,217,133</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	846,490
3300 Community Services	303,367
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,149,857</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,094,860
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,144,860</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,813,093</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,907,398
200 Personnel Services - Employee Benefits	6,678,617
300 Purchased Professional and Technical Services	315,420
400 Purchased Property Services	5,950
500 Other Purchased Services	517,900
600 Supplies	352,020
700 Property	1,600
800 Other Objects	5,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,784,305</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,947,033
200 Personnel Services - Employee Benefits	2,150,049
300 Purchased Professional and Technical Services	641,000
500 Other Purchased Services	948,026
600 Supplies	22,100
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,708,708</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	431,845
200 Personnel Services - Employee Benefits	375,310
400 Purchased Property Services	3,450
500 Other Purchased Services	942,802
600 Supplies	26,300
700 Property	6,000
800 Other Objects	2,500
<b>Total Vocational Education</b>	<b>\$1,788,207</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	4,898
400 Purchased Property Services	1,500
500 Other Purchased Services	750
600 Supplies	375
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,023</b>
<b>Total Instruction</b>	<b>\$25,301,243</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	966,613
200 Personnel Services - Employee Benefits	621,666
300 Purchased Professional and Technical Services	9,125
500 Other Purchased Services	3,225
600 Supplies	10,200
800 Other Objects	1,450

Description	Amount
<b>Total Support Services - Students</b>	<b>\$1,612,279</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	327,867
200 Personnel Services - Employee Benefits	317,357
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	2,400
500 Other Purchased Services	465
600 Supplies	45,366
800 Other Objects	100
<b>Total Support Services - Instructional Staff</b>	<b>\$697,055</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,507,062
200 Personnel Services - Employee Benefits	1,064,848
300 Purchased Professional and Technical Services	49,750
400 Purchased Property Services	300
500 Other Purchased Services	49,005
600 Supplies	49,925
700 Property	500
800 Other Objects	28,800
<b>Total Support Services - Administration</b>	<b>\$2,750,190</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	410,625
200 Personnel Services - Employee Benefits	305,485
300 Purchased Professional and Technical Services	61,530
400 Purchased Property Services	410
500 Other Purchased Services	425
600 Supplies	13,350
800 Other Objects	415
<b>Total Support Services - Pupil Health</b>	<b>\$792,240</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	269,109
200 Personnel Services - Employee Benefits	191,952
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	16,500
500 Other Purchased Services	2,375
600 Supplies	25,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$536,836</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,177,169
200 Personnel Services - Employee Benefits	1,061,863
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	913,000
500 Other Purchased Services	127,700
600 Supplies	350,700

Description	Amount
700 Property	72,500
800 Other Objects	700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,745,132</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	40,313
200 Personnel Services - Employee Benefits	42,362
500 Other Purchased Services	2,477,500
600 Supplies	7,650
<b>Total Student Transportation Services</b>	<b>\$2,567,825</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	274,583
200 Personnel Services - Employee Benefits	186,933
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	402,300
500 Other Purchased Services	153,560
600 Supplies	188,200
700 Property	60,000
<b>Total Support Services - Central</b>	<b>\$1,515,576</b>
<b>Total Support Services</b>	<b>\$14,217,133</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	396,850
200 Personnel Services - Employee Benefits	187,120
300 Purchased Professional and Technical Services	69,000
400 Purchased Property Services	32,500
500 Other Purchased Services	61,950
600 Supplies	96,000
800 Other Objects	3,070
<b>Total Student Activities</b>	<b>\$846,490</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	47,367
300 Purchased Professional and Technical Services	255,000
<b>Total Community Services</b>	<b>\$303,367</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,149,857</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	984,860
900 Other Uses of Funds	3,110,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,094,860</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	50,000

<u>Description</u>	
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$4,144,860
<b>TOTAL EXPENDITURES</b>	<b>\$44,813,093</b>

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	9,200,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	1,650,000	1,350,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	1,400,000	1,425,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,250,000</b>	<b>\$11,775,000</b>

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		

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2019 Estimate

\$12,250,000

06/30/2020 Projection

\$11,775,000

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable	31,065,000	27,955,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		1,225,000
0550 Authority Lease Obligations	1,100,000	
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$32,165,000</b>	<b>\$29,180,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		



2019-2020 Final General Fund Budget

LEA : 129540803 Blue Mountain SD

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06/30/2019 Estimate 06/30/2020 Projection

**Long-Term Indebtedness**

- 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

06/30/2019 Estimate 06/30/2020 Projection

Long-Term Indebtedness

- 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**

06/30/2019 Estimate                      06/30/2020 Projection

Long-Term Indebtedness

**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

06/30/2020 Projection

06/30/2019 Estimate

Long-Term Indebtedness

- 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**

\$32,165,000

\$29,180,000

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Short-Term Payables</b>		
General Fund	31,065,000	27,955,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$31,065,000</b>	<b>\$27,955,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$63,230,000</b>	<b>\$57,135,000</b>

Account Description Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,377,083
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,061,740
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,438,823</b>

5900 Budgetary Reserve 50,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$6,488,823