

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

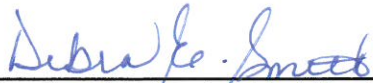
Date of Adoption of the General Fund Budget: 06/20/2019



President of the Board - Original Signature Required

6-20-19

Date



Secretary of the Board - Original Signature Required

6-20-19

Date



Chief School Administrator - Original Signature Required

6-20-19

Date

Keith D Ramsey

Contact Person

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Extn :

Telephone

Extension

kramsey@columbiabsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Columbia Borough SD	COUNTY : Lancaster	AUN : 113361503
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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	\$26623413
Ending Unassigned Fund Balance	\$2100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 <i>Thomas Stuckler</i>	DATE <i>6-20-19</i>
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Columbia Borough SD	County : Lancaster	AUN Number : 113361503
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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 5/16/19
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$22,000.00 Function 2900, Object 200: \$0.00 . Provide a justification.	This amount represents the payment to retirees per the Act 93 agreement for health care which is paid through payroll but is not taxable for employer taxes and benefits.
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 unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total amount committed at the end of the fiscal year to help offset future employer obligations for PSERS due to rate increases.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	435,093
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,100,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,535,093</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,087,063
7000 Revenue from State Sources	13,448,564
8000 Revenue from Federal Sources	1,017,854
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,553,481</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,088,574</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,750,978
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,055,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	586,870
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	484,715
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$12,087,063

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	7,404,300
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,496,559
7311 Pupil Transportation Subsidy	260,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	759,252
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	635,884
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	295,569
7810 State Share of Social Security and Medicare Taxes	430,000
7820 State Share of Retirement Contributions	2,090,000

REVENUE FROM STATE SOURCES \$13,448,564

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	875,381
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,473
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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REVENUE FROM FEDERAL SOURCES	\$1,017,854
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,553,481
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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$9,750,978

Amount of Tax Relief for Homestead Exclusions \$635,897

Total Approx. Tax Revenue: \$10,386,875

Approx. Tax Levy for Tax Rate Calculation: \$11,314,878

Lancaster

Total

2018-19 Data		
a. Assessed Value	\$427,430,100	\$427,430,100
b. Real Estate Mills	25.8163	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$353,691,561	\$353,691,561
d. Assessed Value	\$427,622,000	\$427,622,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$11,034,664	\$11,034,664
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$11,034,664	\$11,034,664
(f Total * g)		
i. Base Mills Subject to Index	25.8163	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.31000%	91.31000%
k. Tax Levy Needed	\$11,314,878	\$11,314,878
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	26.4600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,314,878	\$11,314,878
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,678,981
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,750,978
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$9,750,978

Amount of Tax Relief for Homestead Exclusions \$635,897

Total Approx. Tax Revenue: \$10,386,875

Approx. Tax Levy for Tax Rate Calculation: \$11,314,878

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.7198	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,425,974	\$11,425,974
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	\$12,046.00	
Number of Homestead/Farmstead Properties	1995	1995
Median Assessed Value of Homestead Properties		\$89,400

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,750,978
Amount of Tax Relief for Homestead Exclusions	<u>\$635,897</u>
Total Approx. Tax Revenue:	\$10,386,875
Approx. Tax Levy for Tax Rate Calculation:	\$11,314,878
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$635,884	Lowering RE Tax Rate	\$0	\$635,884
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$13			\$13
Amount of Tax Relief from State/Local Sources				\$635,897

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	427,622,000	26.4600	11,314,878			91.31000%	
Totals:	427,622,000		11,314,878	635,897 =	10,678,981 X	91.31000% =	9,750,978

	<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	\$5.00	\$0.00	15,000
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 15,000 15,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	950,000	950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	105,000	105,000
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 1,055,000 1,055,000

Total Act 511, Current Taxes 1,070,000

Act 511 Tax Limit -->	353,691,561 X	12	4,244,299
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Lancaster	25.8163	26.4600	2.50%	Yes	3.5%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,496,366
1200 Special Programs - Elementary / Secondary	5,906,900
1300 Vocational Education	456,500
1400 Other Instructional Programs - Elementary / Secondary	317,022
1500 Nonpublic School Programs	69,936
Total Instruction	\$17,246,724
2000 Support Services	
2100 Support Services - Students	988,137
2200 Support Services - Instructional Staff	838,716
2300 Support Services - Administration	1,209,165
2400 Support Services - Pupil Health	431,620
2500 Support Services - Business	279,155
2600 Operation and Maintenance of Plant Services	1,628,090
2700 Student Transportation Services	606,450
2800 Support Services - Central	363,271
2900 Other Support Services	27,200
Total Support Services	\$6,371,804
3000 Operation of Non-Instructional Services	
3200 Student Activities	350,361
3300 Community Services	24,069
Total Operation of Non-Instructional Services	\$374,430
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,630,455
Total Other Expenditures and Financing Uses	\$2,630,455
Total Estimated Expenditures and Other Financing Uses	\$26,623,413

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	5,328,093
200 Personnel Services - Employee Benefits	3,785,684
300 Purchased Professional and Technical Services	341,377
400 Purchased Property Services	58,834
500 Other Purchased Services	610,602
600 Supplies	370,831
800 Other Objects	945
Total Regular Programs - Elementary / Secondary	\$10,496,366
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,143,918
200 Personnel Services - Employee Benefits	864,425
300 Purchased Professional and Technical Services	2,996,839
400 Purchased Property Services	3,100
500 Other Purchased Services	871,050
600 Supplies	27,468
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$5,906,900
1300 <u>Vocational Education</u>	
500 Other Purchased Services	456,500
Total Vocational Education	\$456,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,008
200 Personnel Services - Employee Benefits	4,668
300 Purchased Professional and Technical Services	28,346
500 Other Purchased Services	257,800
600 Supplies	4,200
Total Other Instructional Programs - Elementary / Secondary	\$317,022
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	69,936
Total Nonpublic School Programs	\$69,936
Total Instruction	\$17,246,724
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	471,249
200 Personnel Services - Employee Benefits	351,355
300 Purchased Professional and Technical Services	106,413
500 Other Purchased Services	6,480
600 Supplies	50,250
800 Other Objects	2,390
Total Support Services - Students	\$988,137
2200 <u>Support Services - Instructional Staff</u>	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	440,936
200 Personnel Services - Employee Benefits	317,413
300 Purchased Professional and Technical Services	45,800
500 Other Purchased Services	13,035
600 Supplies	19,372
800 Other Objects	2,160
Total Support Services - Instructional Staff	\$838,716
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	632,379
200 Personnel Services - Employee Benefits	392,400
300 Purchased Professional and Technical Services	106,874
400 Purchased Property Services	2,728
500 Other Purchased Services	25,863
600 Supplies	39,453
800 Other Objects	9,468
Total Support Services - Administration	\$1,209,165
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	131,308
200 Personnel Services - Employee Benefits	123,582
300 Purchased Professional and Technical Services	174,730
600 Supplies	2,000
Total Support Services - Pupil Health	\$431,620
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	85,809
200 Personnel Services - Employee Benefits	64,236
300 Purchased Professional and Technical Services	88,300
500 Other Purchased Services	3,740
600 Supplies	33,750
800 Other Objects	3,320
Total Support Services - Business	\$279,155
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	335,330
200 Personnel Services - Employee Benefits	208,481
300 Purchased Professional and Technical Services	63,300
400 Purchased Property Services	521,157
500 Other Purchased Services	95,075
600 Supplies	401,522
800 Other Objects	3,225
Total Operation and Maintenance of Plant Services	\$1,628,090
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	606,450
Total Student Transportation Services	\$606,450
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	227,675

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	85,925
600 Supplies	49,671
Total Support Services - Central	\$363,271
2900 Other Support Services	
100 Personnel Services - Salaries	22,000
500 Other Purchased Services	5,200
Total Other Support Services	\$27,200
Total Support Services	\$6,371,804
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	146,383
200 Personnel Services - Employee Benefits	17,059
300 Purchased Professional and Technical Services	74,800
400 Purchased Property Services	13,150
500 Other Purchased Services	47,454
600 Supplies	37,510
800 Other Objects	14,005
Total Student Activities	\$350,361
3300 Community Services	
300 Purchased Professional and Technical Services	16,619
600 Supplies	7,450
Total Community Services	\$24,069
Total Operation of Non-Instructional Services	\$374,430
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	465,455
900 Other Uses of Funds	2,165,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,630,455
Total Other Expenditures and Financing Uses	\$2,630,455
TOTAL EXPENDITURES	\$26,623,413

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,500,000	1,500,000
Private Purpose Trust Fund	119,000	119,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	18,000	18,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,037,000	\$7,037,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

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

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$7,037,000** **\$7,037,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	20,264,801	17,639,346
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	140,000	140,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,700,000	5,000,000
0599 Other Noncurrent Liabilities	30,000,000	30,000,000
Total General Fund	\$55,104,801	\$52,779,346
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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	32,000	30,000
0599 Other Noncurrent Liabilities	850,000	900,000
Total Food Service / Cafeteria Operations Fund	\$882,000	\$930,000

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

\$55,986,801

\$53,709,346

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	\$55,986,801	\$53,709,346

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	365,161
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,100,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,465,161

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,465,161
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