

PROPOSED FINAL GENERAL FUND BUDGET

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sheryl J Pursel

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Extn :

Contact Person

Telephone

Extension

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Email Address

**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 : Hempfield SD	County : Lancaster	AUN Number : 113363103
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is less than 1% of the planned expenditures to be available for unanticipated uncontrollable costs not expected in the General Fund.
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.	Unassigned Fund Balance is contingency for cash flow disruptions for unexpected occurrences during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance are funds set aside to cover the rising PSERS retirement 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	222,263
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,669,556
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,798,091
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,467,647</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	90,716,868
7000 Revenue from State Sources	33,491,269
8000 Revenue from Federal Sources	1,192,000
9000 Other Financing Sources	616,414
Total Estimated Revenues And Other Financing Sources	<u>\$126,016,551</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$138,484,198</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	76,333,868
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	83,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	8,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	260,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,350,000
6910 Rentals	140,000
6940 Tuition from Patrons	90,000
6960 Services Provided Other Local Governmental Units / LEAs	841,276
6990 Refunds and Other Miscellaneous Revenue	178,724
REVENUE FROM LOCAL SOURCES	\$90,716,868
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,404,580
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,815,785
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	920,207
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	1,627,889
7505 Ready to Learn Block Grant	689,640
7810 State Share of Social Security and Medicare Taxes	2,139,928
7820 State Share of Retirement Contributions	9,233,240
REVENUE FROM STATE SOURCES	\$33,491,269
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	878,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	191,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	62,000
8517 NCLB, Title IV - 21st Century Schools	61,000
REVENUE FROM FEDERAL SOURCES	\$1,192,000
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	100,000

Amount

OTHER FINANCING SOURCES

9360 Internal Service Fund Transfers 491,414

9400 Sale of or Compensation for Loss of Fixed Assets 25,000

OTHER FINANCING SOURCES \$616,414

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 126,016,551

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$76,333,868
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,889</u>
Total Approx. Tax Revenue:	\$77,961,757
Approx. Tax Levy for Tax Rate Calculation:	\$79,519,591

Lancaster

Total

2018-19 Data		
a. Assessed Value	\$4,798,045,700	\$4,798,045,700
b. Real Estate Mills	16.0034	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$4,267,900,455	\$4,267,900,455
d. Assessed Value	\$4,857,226,100	\$4,857,226,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$76,785,045	\$76,785,045
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$76,785,045	\$76,785,045
(f Total * g)		
i. Base Mills Subject to Index	16.0034	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$79,519,591	\$79,519,591
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	16.3714	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$79,519,591	\$79,519,591
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,891,702
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$76,333,868
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$76,333,868	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,889</u>	
Total Approx. Tax Revenue:	\$77,961,757	
Approx. Tax Levy for Tax Rate Calculation:	\$79,519,591	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.4354	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$79,830,454	\$79,830,454
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	\$7,654.00	
V. Number of Homestead/Farmstead Properties	13053	13053
Median Assessed Value of Homestead Properties		\$192,100

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$76,333,868
Amount of Tax Relief for Homestead Exclusions	<u>\$1,627,889</u>
Total Approx. Tax Revenue:	\$77,961,757
Approx. Tax Levy for Tax Rate Calculation:	\$79,519,591
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,627,889	Lowering RE Tax Rate	\$0	\$1,627,889
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,627,889

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	4,857,226,100	16.3714	79,519,591			98.00000%	
Totals:	4,857,226,100		79,519,591	- 1,627,889	= 77,891,702	X 98.00000%	= 76,333,868

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,500,000	7,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,300,000	1,300,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,800,000 8,800,000

Total Act 511, Current Taxes 8,800,000

Act 511 Tax Limit -->	4,267,900,455 X	12	51,214,805
	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	16.0034	16.3714	2.30%	Yes	2.7%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,196,745
1200 Special Programs - Elementary / Secondary	19,699,857
1300 Vocational Education	1,230,000
1400 Other Instructional Programs - Elementary / Secondary	924,268
Total Instruction	\$80,050,870
2000 Support Services	
2100 Support Services - Students	4,853,616
2200 Support Services - Instructional Staff	2,800,609
2300 Support Services - Administration	5,188,792
2400 Support Services - Pupil Health	1,054,999
2500 Support Services - Business	1,056,161
2600 Operation and Maintenance of Plant Services	8,341,188
2700 Student Transportation Services	5,473,936
2800 Support Services - Central	3,993,721
2900 Other Support Services	60,000
Total Support Services	\$32,823,022
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,984,267
3300 Community Services	1,417
Total Operation of Non-Instructional Services	\$1,985,684
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	10,900,682
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$11,900,682
Total Estimated Expenditures and Other Financing Uses	\$126,760,258

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	33,703,214
200 Personnel Services - Employee Benefits	20,613,679
300 Purchased Professional and Technical Services	128,050
400 Purchased Property Services	721,352
500 Other Purchased Services	1,685,600
600 Supplies	1,235,401
700 Property	93,898
800 Other Objects	15,551
Total Regular Programs - Elementary / Secondary	\$58,196,745
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,117,540
200 Personnel Services - Employee Benefits	5,921,150
300 Purchased Professional and Technical Services	4,143,372
400 Purchased Property Services	3,000
500 Other Purchased Services	1,387,600
600 Supplies	125,700
800 Other Objects	1,495
Total Special Programs - Elementary / Secondary	\$19,699,857
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,230,000
Total Vocational Education	\$1,230,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	513,084
200 Personnel Services - Employee Benefits	372,034
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	30,750
600 Supplies	4,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$924,268
Total Instruction	\$80,050,870
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,923,408
200 Personnel Services - Employee Benefits	1,852,758
300 Purchased Professional and Technical Services	32,500
500 Other Purchased Services	5,200
600 Supplies	38,750
800 Other Objects	1,000
Total Support Services - Students	\$4,853,616
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,337,862
200 Personnel Services - Employee Benefits	1,167,237

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	26,650
400 Purchased Property Services	5,000
500 Other Purchased Services	3,700
600 Supplies	259,810
800 Other Objects	350
Total Support Services - Instructional Staff	\$2,800,609
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,894,735
200 Personnel Services - Employee Benefits	1,827,657
300 Purchased Professional and Technical Services	376,350
500 Other Purchased Services	33,850
600 Supplies	23,600
800 Other Objects	32,600
Total Support Services - Administration	\$5,188,792
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	623,122
200 Personnel Services - Employee Benefits	391,677
300 Purchased Professional and Technical Services	19,000
500 Other Purchased Services	1,000
600 Supplies	20,000
800 Other Objects	200
Total Support Services - Pupil Health	\$1,054,999
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	607,715
200 Personnel Services - Employee Benefits	408,446
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	4,500
600 Supplies	11,500
800 Other Objects	16,000
Total Support Services - Business	\$1,056,161
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,655,373
200 Personnel Services - Employee Benefits	2,067,501
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	1,109,979
500 Other Purchased Services	309,325
600 Supplies	1,789,900
700 Property	211,360
800 Other Objects	4,750
Total Operation and Maintenance of Plant Services	\$8,341,188
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	121,489
200 Personnel Services - Employee Benefits	82,937
400 Purchased Property Services	300
500 Other Purchased Services	5,156,310

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<u>Description</u>	<u>Amount</u>
600 Supplies	20,600
700 Property	92,000
800 Other Objects	300
Total Student Transportation Services	\$5,473,936
2800 Support Services - Central	
100 Personnel Services - Salaries	1,415,963
200 Personnel Services - Employee Benefits	1,041,458
300 Purchased Professional and Technical Services	99,650
400 Purchased Property Services	5,000
500 Other Purchased Services	232,700
600 Supplies	1,194,750
800 Other Objects	4,200
Total Support Services - Central	\$3,993,721
2900 Other Support Services	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$32,823,022
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,031,191
200 Personnel Services - Employee Benefits	475,681
300 Purchased Professional and Technical Services	160,150
400 Purchased Property Services	1,000
500 Other Purchased Services	126,100
600 Supplies	140,100
800 Other Objects	50,045
Total Student Activities	\$1,984,267
3300 Community Services	
100 Personnel Services - Salaries	1,137
200 Personnel Services - Employee Benefits	280
Total Community Services	\$1,417
Total Operation of Non-Instructional Services	\$1,985,684
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,900,682
Total Interfund Transfers - Out	\$10,900,682
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$11,900,682
TOTAL EXPENDITURES	\$126,760,258

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	25,500,000	26,000,000
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	2,750,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund	4,300,000	2,000,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,500,000	3,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund	100,000	100,000
Permanent Fund		
Total Cash and Short-Term Investments	\$36,350,000	\$35,300,000

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	\$36,350,000	\$35,300,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	85,765,000	79,685,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,000,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,000,000	3,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$90,765,000	\$84,685,000

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

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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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$90,765,000	\$84,685,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	24,000,000	24,000,000
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		
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	\$24,000,000	\$24,000,000
TOTAL INDEBTEDNESS	\$114,765,000	\$108,685,000

Account Description	Amounts
0810 Nonspendable Fund Balance	222,263
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,723,940
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,723,940
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,946,203