


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

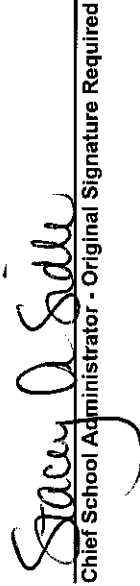
Date of Adoption of the General Fund Budget: 06/03/2019


President of the Board - Original Signature Required

7/31/2019
Date


Secretary of the Board - Original Signature Required

7/31/2019
Date

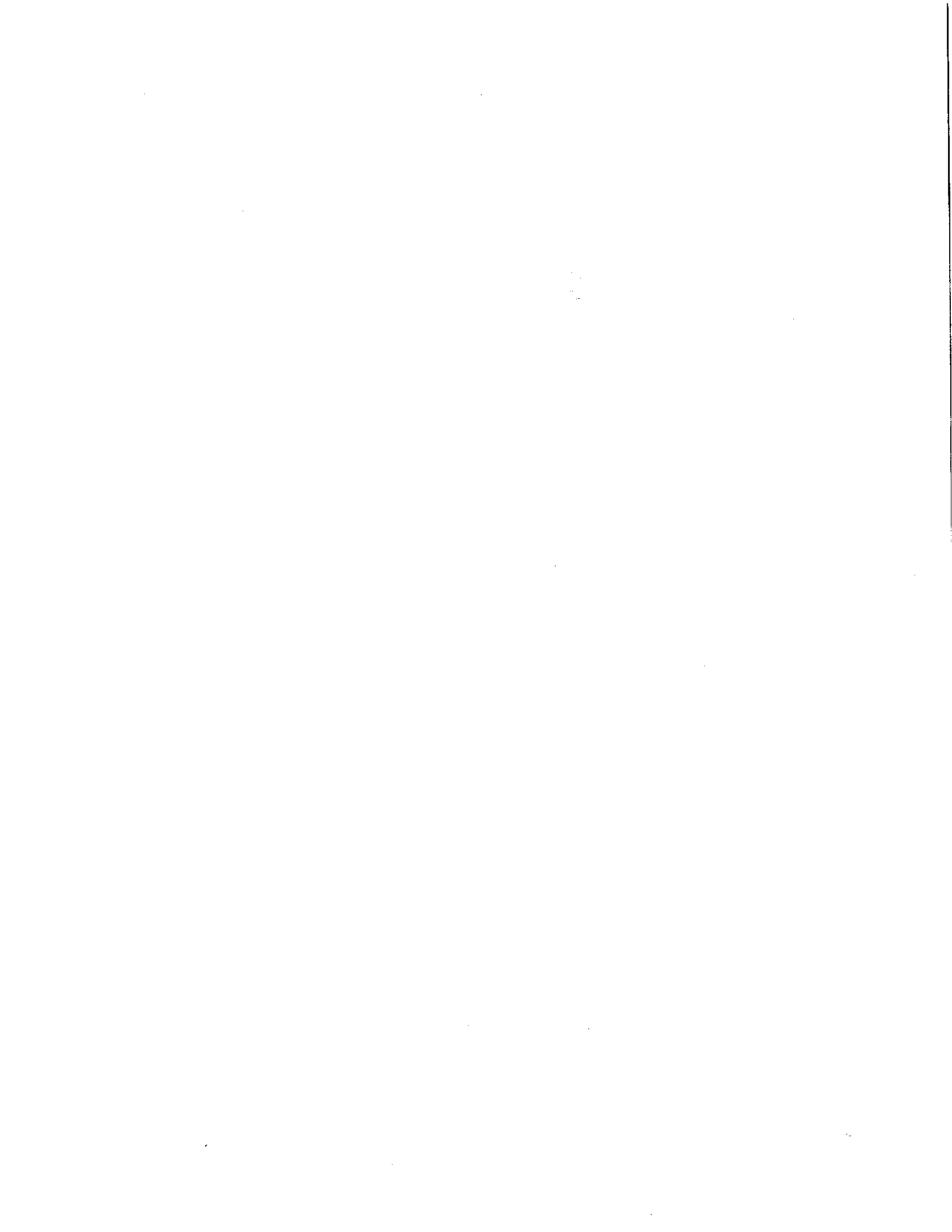

Chief School Administrator - Original Signature Required

7/31/19
Date

Brian Geller
Contact Person

(717)266-3667 Telephone Extn :10222 Extension

gellerb@nebobcats.org
Email Address



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeastern York SD	COUNTY : York	AUN : 112674403
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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	\$71883342
Ending Unassigned Fund Balance	\$4100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/31/2019
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DUE DATE: AUGUST 15, 2019

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FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

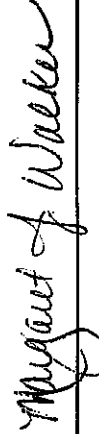
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northeastern York SD	County : York	AUN Number : 112674403
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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 5/31/19
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Difference between total budgeted revenue and total budgeted expenditures equaling \$1,050,000.
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.	Maintained for future unanticipated expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board approved. Set aside to offset future increases in employer cost of PSERS.

ITEM AMOUNTS

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

810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	2,000,000
840 Assigned Fund Balance	
850 Unassigned Fund Balance	4,100,000

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

\$6,100,000

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	46,854,511
7000 Revenue from State Sources	24,310,831
3000 Revenue from Federal Sources	718,000
3000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$71,883,342

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

\$77,983,342

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	39,710,486
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Reality Taxes	42,000
6120 Current Per Capita Taxes, Section 679	61,000
6140 Current Act 511 Taxes - Flat Rate Assessments	166,000
6150 Current Act 511 Taxes - Proportional Assessments	3,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	101,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	787,924
6910 Rentals	40,400
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	65,350
6980 Revenue from Community Services Activities	30,000
6990 Refunds and Other Miscellaneous Revenue	251
	\$46,884,811
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,436,755
7160 Tuition for Orphans Subsidy	202,000
7180 Staff and Program Development	632
7271 Special Education funds for School-Aged Pupils	1,975,085
7311 Pupil Transportation Subsidy	1,150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	733,418
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340 State Property Tax Reduction Allocation	1,284,368
7505 Ready to Learn Block Grant	542,734
7810 State Share of Social Security and Medicare Taxes	1,260,205
7820 State Share of Retirement Contributions	5,656,634
	\$24,310,831
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	108,000

Amount

REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	40,000
REVENUE FROM FEDERAL SOURCES	\$718,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	71,863,342

ct 1 Index (current): 3.1%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$39,710,486
 Amount of Tax Relief for Homestead Exclusions \$1,284,368
 Total Approx. Tax Revenue: \$40,994,854
 Approx. Tax Levy for Tax Rate Calculation: \$42,735,815

	Rate	Total
I. 2019-20 Data		
a. Assessed Value	\$1,524,518,960	\$1,524,518,960
b. Real Estate Mills	26.2500	
II. 2018-19 Data		
c. 2017 STEB Market Value	\$1,681,181,024	\$1,681,181,024
d. Assessed Value	\$1,614,500,000	\$1,614,500,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

	Rate	Total
III. 2018-19 Calculations		
f. 2018-19 Tax Levy (a * b)	\$40,018,623	\$40,018,623
2019-20 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$40,018,623	\$40,018,623
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	26.2500	
(h / (d-e) * 1000) if reassessment		

	Rate	Total
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.800000%	95.800000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$42,735,815	\$42,735,815
I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)	26.4700	
III.		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$42,735,815	\$42,735,815
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$41,451,447	\$41,451,447
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$39,710,486	\$39,710,486

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

UN: 112674403 Northeastern York SD
 Printed 7/31/2019 2:10:00 PM

ct 1 Index (current): 3.1%
 Calculation Method:
 approx. Tax Revenue from RE Taxes: \$39,710,486
 amount of Tax Relief for Homestead Exclusions \$1,284,368
 total Approx. Tax Revenue: \$40,994,854
 approx. Tax Levy for Tax Rate Calculation: \$42,735,815

	Rate	York	Total
Index Maximums			
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	27.0637		
q. Mills In Excess of Index (if $(i > p)$, $(i - p)$)	0.0000		
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$43,694,344		\$43,694,344
s. Millage Rate within Index? (if $i > p$ Then No)	Yes		
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$0		\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0		\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$7,747.00

Number of Homestead/Farmstead Properties 6345

Median Assessed Value of Homestead Properties \$123,000

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

UN: 112674403 Northeastern York SD

Printed 7/31/2019 2:10:00 PM

ct 1 Index (current): 3.1%

alculation Method:

pprox. Tax Revenue from RE Taxes:

mount of Tax Relief for Homestead Exclusions

otal Approx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

Rate	\$39,710,486
	<u>\$1,284,368</u>
	\$40,994,854
	\$42,735,815

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$1,284,368	Lowering RE Tax Rate	\$0	\$1,284,368
\$0		\$0	\$0
			<u>\$1,284,368</u>

CODE

County Name	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
ork	1,614,500,000	42,735,815	41,451,447 X	95.800000%	39,710,486
Totals:	1,614,500,000	42,735,815	1,284,368	95.800000%	39,710,486

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00			61,000
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	95,000	61,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$0.00	175,000	105,000
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			270,000	166,000

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,000,000	2,900,000
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	625,000	625,000
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			3,625,000	3,525,000
	Total Act 511, Current Taxes			3,895,000	3,691,000

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
	Total Current Act 511 Taxes - Proportional Assessments			3,625,000	3,525,000
	Total Act 511, Current Taxes			3,895,000	3,691,000
	Act 511 Tax Limit		1,681,181,024 X	12	20,174,172
			Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> York	26.2500	26.4700	0.84%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,476,762
1200 Special Programs - Elementary / Secondary	10,613,428
1300 Vocational Education	2,804,426
1400 Other Instructional Programs - Elementary / Secondary	260,189
Total Instruction	\$44,154,805
000 Support Services	
2100 Support Services - Students	2,641,630
2200 Support Services - Instructional Staff	3,454,874
2300 Support Services - Administration	4,060,045
2400 Support Services - Pupil Health	861,902
2500 Support Services - Business	560,112
2600 Operation and Maintenance of Plant Services	4,183,889
2700 Student Transportation Services	2,949,697
2800 Support Services - Central	220,095
2900 Other Support Services	30,051
Total Support Services	\$18,962,295
000 Operation of Non-Instructional Services	
3200 Student Activities	891,456
Total Operation of Non-Instructional Services	\$891,456
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,840,786
5200 Interfund Transfers - Out	984,000
5900 Budgetary Reserve	1,050,000
Total Other Expenditures and Financing Uses	\$7,874,786
Total Estimated Expenditures and Other Financing Uses	\$71,883,342

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,762,286
200 Personnel Services - Employee Benefits	11,451,703
300 Purchased Professional and Technical Services	302,065
400 Purchased Property Services	11,940
500 Other Purchased Services	1,420,972
600 Supplies	478,980
700 Property	27,024
800 Other Objects	21,792
Total Regular Programs - Elementary / Secondary	\$30,476,762
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,746,958
200 Personnel Services - Employee Benefits	2,321,674
300 Purchased Professional and Technical Services	3,100,534
500 Other Purchased Services	1,420,028
600 Supplies	21,755
700 Property	1,700
800 Other Objects	779
Total Special Programs - Elementary / Secondary	\$10,613,428
1300 Vocational Education	
100 Personnel Services - Salaries	947,655
200 Personnel Services - Employee Benefits	634,787
300 Purchased Professional and Technical Services	6,553
400 Purchased Property Services	218,394
500 Other Purchased Services	934,805
600 Supplies	50,503
700 Property	11,594
800 Other Objects	135
Total Vocational Education	\$2,804,426
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	125,365
200 Personnel Services - Employee Benefits	79,824
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$260,189
Total Instruction	\$44,154,805
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,569,205
200 Personnel Services - Employee Benefits	1,012,767
300 Purchased Professional and Technical Services	33,380
500 Other Purchased Services	1,900
600 Supplies	17,918

Description	Amount
800 Other Objects	6,460
Total Support Services - Students	\$2,641,630
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	591,518
200 Personnel Services - Employee Benefits	366,360
300 Purchased Professional and Technical Services	1,489,000
400 Purchased Property Services	12,000
500 Other Purchased Services	67,500
600 Supplies	258,147
700 Property	655,500
800 Other Objects	14,849
Total Support Services - Instructional Staff	\$3,454,874
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,447,734
200 Personnel Services - Employee Benefits	1,397,616
300 Purchased Professional and Technical Services	126,500
500 Other Purchased Services	16,100
600 Supplies	35,500
700 Property	10,000
800 Other Objects	26,595
Total Support Services - Administration	\$4,060,045
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	381,597
200 Personnel Services - Employee Benefits	249,140
300 Purchased Professional and Technical Services	200,850
400 Purchased Property Services	975
600 Supplies	28,340
800 Other Objects	1,000
Total Support Services - Pupil Health	\$861,902
2500 Support Services - Business	
100 Personnel Services - Salaries	267,777
200 Personnel Services - Employee Benefits	167,335
300 Purchased Professional and Technical Services	46,500
400 Purchased Property Services	3,300
500 Other Purchased Services	17,200
600 Supplies	38,000
800 Other Objects	20,000
Total Support Services - Business	\$560,112
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,267,331
200 Personnel Services - Employee Benefits	521,314
300 Purchased Professional and Technical Services	722,900
400 Purchased Property Services	1,089,150
500 Other Purchased Services	182,500
600 Supplies	279,010

Description	Amount
700 Property	118,184
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$4,183,989
2700 Student Transportation Services	
500 Other Purchased Services	2,949,697
Total Student Transportation Services	\$2,949,697
2800 Support Services - Central	
100 Personnel Services - Salaries	129,257
200 Personnel Services - Employee Benefits	62,838
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	2,500
600 Supplies	18,500
800 Other Objects	3,000
Total Support Services - Central	\$220,095
2900 Other Support Services	
500 Other Purchased Services	30,051
Total Other Support Services	\$30,051
Total Support Services	\$18,962,295
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	417,831
200 Personnel Services - Employee Benefits	202,625
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	90,750
600 Supplies	36,400
700 Property	30,000
800 Other Objects	18,850
Total Student Activities	\$891,456
Total Operation of Non-Instructional Services	\$891,456
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,253,786
900 Other Uses of Funds	3,587,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,840,786
5200 Interfund Transfers - Out	
900 Other Uses of Funds	984,000
Total Interfund Transfers - Out	\$984,000
5900 Budgetary Reserve	
800 Other Objects	1,050,000
Total Budgetary Reserve	\$1,050,000
Total Other Expenditures and Financing Uses	\$7,874,786
TOTAL EXPENDITURES	\$71,883,342

019-2020 Final General Fund Budget
 EA : 112674403 Northeastern York SD
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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	9,500,000	9,000,000
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	10,500,000	11,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	930,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,575,000	1,575,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	100,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments **\$22,830,000** **\$22,475,000**

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		

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$22,930,000

\$22,475,000

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	55,800,000	52,200,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	85,000	85,000
0540 Accumulated Compensated Absences	1,100,000	1,300,000
0550 Authority Lease Obligations	215,000	215,000
0560 Other Post-Employment Benefits (OPEB)	9,000,000	10,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$66,200,000	\$63,800,000

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

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

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<u>Long-Term Indebtedness</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	\$66,200,000	\$63,800,000
Total Long-Term Indebtedness		

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

Short-Term Payables

- 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

\$66,200,000

\$63,800,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,100,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,100,000
5900 Budgetary Reserve	1,050,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,150,000

