

Proposed Final General Fund Budget 5/7/19

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

Tamera R Stouffer

(717)709-4027

Extn :

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
 Proposed Final General Fund Budget 5/7/19
FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chambersburg Area SD	COUNTY : Franklin	AUN : 112281302
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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	\$149079501
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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
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DUE DATE: AUGUST 15, 2019

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

Proposed Final General Fund Budget 5/1/19

24 PS 6-687(a)(1)

(03/2006)

School District Name : Chambersburg Area SD	County : Franklin	AUN Number : 112281302
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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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$11,852,772.00 C x 2%: \$237,055.44	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	305,294
0820 Restricted Fund Balance	375,095
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,018,450
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,018,450</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	93,810,955
7000 Revenue from State Sources	46,870,402
8000 Revenue from Federal Sources	3,398,144
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$144,079,501</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$150,097,951</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	69,683,532
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	80,600
6114 Payments in Lieu of Current Taxes - State / Local	106,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	10,506,000
6140 Current Act 511 Taxes - Flat Rate Assessments	260,000
6150 Current Act 511 Taxes - Proportional Assessments	8,979,660
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,383,000
6500 Earnings on Investments	430,000
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,630,000
6910 Rentals	56,100
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	1,063
REVENUE FROM LOCAL SOURCES	\$93,810,955
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	23,119,243
7160 Tuition for Orphans Subsidy	243,271
7271 Special Education funds for School-Aged Pupils	4,252,784
7292 Pre-K Counts	1,377,000
7311 Pupil Transportation Subsidy	3,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	975,032
7330 Health Services (Medical, Dental, Nurse, Act 25)	216,300
7340 State Property Tax Reduction Allocation	1,346,772
7810 State Share of Social Security and Medicare Taxes	2,230,000
7820 State Share of Retirement Contributions	9,910,000
REVENUE FROM STATE SOURCES	\$46,870,402
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	430,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,176,860
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	269,808
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	161,476
8517 NCLB, Title IV - 21st Century Schools	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	220,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 40,000

REVENUE FROM FEDERAL SOURCES \$3,398,144

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 144,079,501

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$69,683,532
Amount of Tax Relief for Homestead Exclusions	\$11,852,772
Total Approx. Tax Revenue:	\$81,536,304
Approx. Tax Levy for Tax Rate Calculation:	\$84,063,686

Franklin

Total

2018-19 Data		
a. Assessed Value	\$718,000,000	\$718,000,000
b. Real Estate Mills	109.6470	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$4,850,927,201	\$4,850,927,201
d. Assessed Value	\$726,553,440	\$726,553,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$78,726,546	\$78,726,546
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2018-19 Tax Levy	\$78,726,546	\$78,726,546
(f Total * g)		
i. Base Mills Subject to Index	109.6470	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$84,063,686	\$84,063,686
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)	115.7020	
III.		
m. Tax Levy Generated by Mills	\$84,063,686	\$84,063,686
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$72,210,914
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$69,683,532
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$69,683,532

Amount of Tax Relief for Homestead Exclusions: \$11,852,772

Total Approx. Tax Revenue: \$81,536,304

Approx. Tax Levy for Tax Rate Calculation: \$84,063,686

Franklin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	112.9364	
q. Mills In Excess of Index (if (l > p), (l - p))	2.7656	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$82,054,330	\$82,054,330
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$2,009,356	\$2,009,356
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,939,029	\$1,939,029

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties	17709	17709
Median Assessed Value of Homestead Properties		\$20,580

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$69,683,532
Amount of Tax Relief for Homestead Exclusions	<u>\$11,852,772</u>
Total Approx. Tax Revenue:	\$81,536,304
Approx. Tax Levy for Tax Rate Calculation:	\$84,063,686

Franklin	Total
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$10,506,000	Lowering RE Tax Rate	\$0		\$10,506,000
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,346,772	Lowering RE Tax Rate	\$0		\$1,346,772
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$11,852,772

<u>CODE</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
6111	<u>Current Real Estate Taxes</u>						
Franklin	726,553,440	115.7020	84,063,686			96.50000%	
Totals:	726,553,440		84,063,686	-	11,852,772	=	72,210,914 X
						96.50000%	= 69,683,532

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	\$0.00			0
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			
6131	0.700%	<u>Add'l Rate (if appl.)</u>	10,506,000	10,506,000
			0.000%	
Total Current Taxpayer Relief Taxes – Proportional Assessments			10,506,000	10,506,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			
6141	\$0.00	<u>Add'l Rate (if appl.)</u>	0	0
6142	\$0.00		0	0
6143	\$5.00		260,000	260,000
6144	\$0.00		0	0
6145	\$0.00		0	0
6146	\$0.00		0	0
6149	\$0.00		0	0
Total Current Act 511 Taxes – Flat Rate Assessments			260,000	260,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			
6151	0.500%	<u>Add'l Rate (if appl.)</u>	7,416,000	7,416,000
6152	0.000		0	0
6153	0.500%		1,563,660	1,563,660
6154	0.000%		0	0
6155	0.000		0	0
6156	0.000%		0	0
6157	0.000		0	0
6159	0		0	0
Total Current Act 511 Taxes – Proportional Assessments			8,979,660	8,979,660
Total Act 511, Current Taxes				9,239,660
Act 511 Tax Limit -->			4,850,927,201 X	12
			Market Value	Mills
				58,211,126
				(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>								
	Franklin	109.6470	115.7020	5.53%	No	3.0%			
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>								
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	3.0%			
	<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%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	61,076,007
1200 Special Programs - Elementary / Secondary	20,933,489
1300 Vocational Education	2,551,127
1400 Other Instructional Programs - Elementary / Secondary	2,759,603
1800 Pre-Kindergarten	1,377,000
Total Instruction	\$88,697,226
2000 Support Services	
2100 Support Services - Students	4,668,082
2200 Support Services - Instructional Staff	4,948,584
2300 Support Services - Administration	8,938,124
2400 Support Services - Pupil Health	2,221,956
2500 Support Services - Business	857,902
2600 Operation and Maintenance of Plant Services	10,612,892
2700 Student Transportation Services	7,331,886
2800 Support Services - Central	3,132,498
2900 Other Support Services	64,160
Total Support Services	\$42,776,084
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,916,888
3300 Community Services	238,179
Total Operation of Non-Instructional Services	\$2,155,067
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,256,743
5200 Interfund Transfers - Out	194,381
5900 Budgetary Reserve	5,000,000
Total Other Expenditures and Financing Uses	\$15,451,124
Total Estimated Expenditures and Other Financing Uses	\$149,079,501

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	33,548,735
200 Personnel Services - Employee Benefits	22,060,441
300 Purchased Professional and Technical Services	1,491,654
400 Purchased Property Services	518,402
500 Other Purchased Services	2,206,474
600 Supplies	1,191,581
800 Other Objects	58,720
Total Regular Programs - Elementary / Secondary	\$61,076,007
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,961,683
200 Personnel Services - Employee Benefits	5,384,935
300 Purchased Professional and Technical Services	6,588,811
400 Purchased Property Services	29,737
500 Other Purchased Services	1,900,758
600 Supplies	63,775
800 Other Objects	3,790
Total Special Programs - Elementary / Secondary	\$20,933,489
1300 Vocational Education	
300 Purchased Professional and Technical Services	58,631
500 Other Purchased Services	2,492,496
Total Vocational Education	\$2,551,127
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	387,287
200 Personnel Services - Employee Benefits	293,040
300 Purchased Professional and Technical Services	1,868,118
500 Other Purchased Services	206,314
600 Supplies	3,744
800 Other Objects	1,100
Total Other Instructional Programs - Elementary / Secondary	\$2,759,603
1800 Pre-Kindergarten	
800 Other Objects	1,377,000
Total Pre-Kindergarten	\$1,377,000
Total Instruction	\$88,697,226
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,643,262
200 Personnel Services - Employee Benefits	1,628,433
300 Purchased Professional and Technical Services	302,148
400 Purchased Property Services	4,188
500 Other Purchased Services	30,333
600 Supplies	52,675
800 Other Objects	7,043

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,668,082
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,434,120
200 Personnel Services - Employee Benefits	2,196,104
300 Purchased Professional and Technical Services	166,501
400 Purchased Property Services	8,302
500 Other Purchased Services	14,253
600 Supplies	123,386
800 Other Objects	5,918
Total Support Services - Instructional Staff	\$4,948,584
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,260,425
200 Personnel Services - Employee Benefits	2,709,440
300 Purchased Professional and Technical Services	1,133,498
400 Purchased Property Services	491,880
500 Other Purchased Services	157,122
600 Supplies	141,090
800 Other Objects	44,669
Total Support Services - Administration	\$8,938,124
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,007,318
200 Personnel Services - Employee Benefits	596,028
300 Purchased Professional and Technical Services	563,998
400 Purchased Property Services	3,690
500 Other Purchased Services	5,314
600 Supplies	44,586
800 Other Objects	1,022
Total Support Services - Pupil Health	\$2,221,956
2500 Support Services - Business	
100 Personnel Services - Salaries	406,124
200 Personnel Services - Employee Benefits	299,697
300 Purchased Professional and Technical Services	82,625
400 Purchased Property Services	14,000
500 Other Purchased Services	18,726
600 Supplies	17,765
800 Other Objects	18,965
Total Support Services - Business	\$857,902
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,831,537
200 Personnel Services - Employee Benefits	2,696,321
300 Purchased Professional and Technical Services	323,980
400 Purchased Property Services	889,860
500 Other Purchased Services	274,588
600 Supplies	2,524,407
700 Property	41,130

2019-2020 Final General Fund Budget

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Chambersburg Area SP

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<u>Description</u>	<u>Amount</u>
800 Other Objects	31,069
Total Operation and Maintenance of Plant Services	\$10,612,892
2700 Student Transportation Services	
100 Personnel Services - Salaries	627,022
200 Personnel Services - Employee Benefits	479,177
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	103,477
500 Other Purchased Services	5,852,373
600 Supplies	255,837
800 Other Objects	2,000
Total Student Transportation Services	\$7,331,886
2800 Support Services - Central	
100 Personnel Services - Salaries	1,189,074
200 Personnel Services - Employee Benefits	826,080
300 Purchased Professional and Technical Services	52,849
400 Purchased Property Services	76,151
500 Other Purchased Services	267,488
600 Supplies	562,682
700 Property	149,872
800 Other Objects	8,302
Total Support Services - Central	\$3,132,498
2900 Other Support Services	
500 Other Purchased Services	64,160
Total Other Support Services	\$64,160
Total Support Services	\$42,776,084
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	909,074
200 Personnel Services - Employee Benefits	397,263
300 Purchased Professional and Technical Services	243,776
400 Purchased Property Services	76,115
500 Other Purchased Services	183,902
600 Supplies	99,518
800 Other Objects	7,240
Total Student Activities	\$1,916,888
3300 Community Services	
100 Personnel Services - Salaries	149,623
200 Personnel Services - Employee Benefits	84,781
300 Purchased Professional and Technical Services	3,775
Total Community Services	\$238,179
Total Operation of Non-Instructional Services	\$2,155,067
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,751,743
900 Other Uses of Funds	5,505,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,256,743
5200 Interfund Transfers - Out	
900 Other Uses of Funds	194,381
Total Interfund Transfers - Out	\$194,381
5900 Budgetary Reserve	
800 Other Objects	5,000,000
Total Budgetary Reserve	\$5,000,000
Total Other Expenditures and Financing Uses	\$15,451,124
TOTAL EXPENDITURES	\$149,079,501

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	9,167,542	9,167,542
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	10,828	10,828
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,126,293	2,126,293
Other Capital Projects Fund	4,195,074	4,195,074
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,174,543	1,174,543
Child Care Operations Fund		
Other Enterprise Funds	15,231	15,231
Internal Service Fund	3,381,319	3,381,319
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments

\$20,070,830

\$20,070,830

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	101,257	101,257
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,460,757	2,460,757
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,562,014	\$2,562,014
TOTAL CASH AND INVESTMENTS	\$22,632,844	\$22,632,844

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	133,090,000	127,380,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$133,090,000	\$127,380,000
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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		
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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		
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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		
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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

71,522

71,522

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	362,369	362,369
0599 Other Noncurrent Liabilities	6,055,062	6,055,062
Total Food Service / Cafeteria Operations Fund	\$6,488,953	\$6,488,953

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	\$139,578,953	\$133,868,953

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	5,500,000	5,705,000
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	1,317,085	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	246,866	246,866
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	933,247	933,247
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$7,997,198	\$6,885,113
TOTAL INDEBTEDNESS	\$147,576,151	\$140,754,066

Account Description	Amounts
0810 Nonspendable Fund Balance	305,294
0820 Restricted Fund Balance	375,095
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,018,450
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,018,450
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,698,839