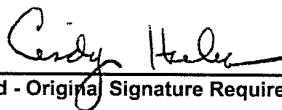


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

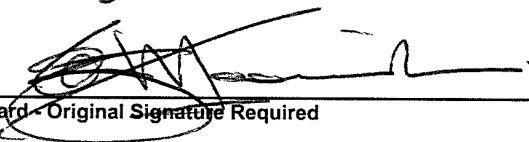
Date of Adoption of the General Fund Budget: 05/20/2019



President of the Board - Original Signature Required

Date

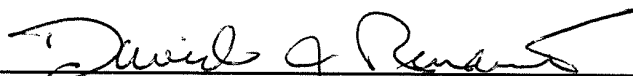
5/20/2019



Secretary of the Board - Original Signature Required

Date

5/20/2019



Chief School Administrator - Original Signature Required

Date

5/20/2019

Shelley Hobbs

Contact Person

(717)225-4731

Extn :3021

Telephone

Extension

hobbss@sgasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Spring Grove Area SD	COUNTY : York	AUN : 112676703
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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	\$73744221
Ending Unassigned Fund Balance	\$513163
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.7%

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

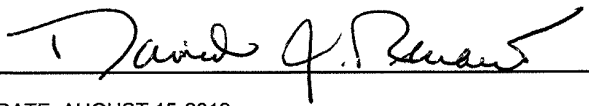
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/21/19
--	-----------------

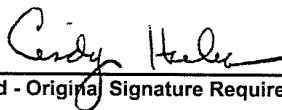
DUE DATE: AUGUST 15, 2019

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

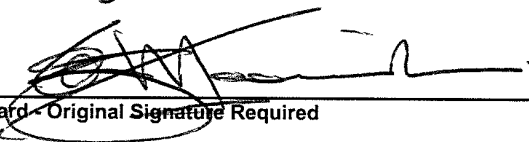
Date of Adoption of the General Fund Budget: 05/20/2019



President of the Board - Original Signature Required

Date

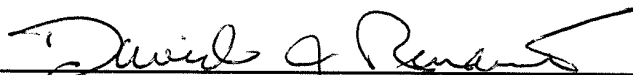
5/20/2019



Secretary of the Board - Original Signature Required

Date

5/20/2019



Chief School Administrator - Original Signature Required

Date

5/20/2019

Shelley Hobbs

Contact Person

(717)225-4731

Extn :3021

Telephone

Extension

hobbss@sgasd.org

Email Address

<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.	To fund unanticipated expenditures which are unknown during the budget process
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.	To fund future expenditures, budget shortfalls or potentially for capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	1.0M Technology, 2.M Healthcare, 3.0M Capital Reserve, .5M PSERS

<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		
0840 Assigned Fund Balance	7,500,000	
0850 Unassigned Fund Balance	4,094,851	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,594,851</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	44,837,011	
7000 Revenue from State Sources	23,765,522	
8000 Revenue from Federal Sources	560,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$69,162,533</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$80,757,384</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	38,559,619
6112 Interim Real Estate Taxes	280,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	3,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,415,000
6500 Earnings on Investments	170,000
6700 Revenues from LEA Activities	49,502
6800 Revenues from Intermediary Sources / Pass-Through Funds	495,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	287,890
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$44,837,011
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,052,510
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,259,853
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	998,525
7501 PA Accountability Grants	513,525
7810 State Share of Social Security and Medicare Taxes	1,160,163
7820 State Share of Retirement Contributions	5,152,946
REVENUE FROM STATE SOURCES	\$23,765,522
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
REVENUE FROM FEDERAL SOURCES	\$560,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	69,162,533

AUN: 112676703 Spring Grove Area SD

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

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Page - 1 of 3

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$38,559,619

Amount of Tax Relief for Homestead Exclusions \$998,525

Total Approx. Tax Revenue: \$39,558,144

Approx. Tax Levy for Tax Rate Calculation: \$43,058,144

York

Total

2018-19 Data

a. Assessed Value	\$1,712,815,266	\$1,712,815,266
b. Real Estate Mills	23.0891	

I. 2019-20 Data

c. 2017 STEB Market Value	\$1,906,113,645	\$1,906,113,645
d. Assessed Value	\$1,819,386,370	\$1,819,386,370
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$39,547,363	\$39,547,363
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$39,547,363	\$39,547,363
(f Total * g)		
i. Base Mills Subject to Index	23.0891	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.67848%	91.67848%
k. Tax Levy Needed	\$43,058,144	\$43,058,144
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate 23.6663

(k / d * 1000)

m. Tax Levy Generated by Mills	\$43,058,144	\$43,058,144
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,059,619
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,559,619
(n * Est. Pct. Collection)		

AUN: 112676703 Spring Grove Area SD

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

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Page - 2 of 3

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$38,559,619

Amount of Tax Relief for Homestead Exclusions \$998,525

Total Approx. Tax Revenue: \$39,558,144

Approx. Tax Levy for Tax Rate Calculation: \$43,058,144

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	23.7586	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,226,073	\$43,226,073
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	\$5,281.00	
Number of Homestead/Farmstead Properties	8021	8021
Median Assessed Value of Homestead Properties		\$137,200

AUN: 112676703 Spring Grove Area SD

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

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Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$38,559,619
Amount of Tax Relief for Homestead Exclusions	<u>\$998,525</u>
Total Approx. Tax Revenue:	\$39,558,144
Approx. Tax Levy for Tax Rate Calculation:	\$43,058,144

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$998,525	Lowering RE Tax Rate	\$0	\$998,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$998,525

2019-2020 Final General Fund Budget

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page - 1 of 1

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>
York	1,819,386,370	23.6663	43,058,144			91.67848%	
Totals:	1,819,386,370		43,058,144	- 998,525 =	42,059,619 X	91.67848% =	38,559,619

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,500,000
Total Act 511, Current Taxes			3,500,000
Act 511 Tax Limit -->	1,906,113,645 X	12	22,873,364
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	York	23.0891	23.6663	2.50%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,887,837
1200 Special Programs - Elementary / Secondary	9,082,175
1300 Vocational Education	2,105,556
1400 Other Instructional Programs - Elementary / Secondary	145,700
1800 Pre-Kindergarten	35,000
Total Instruction	\$41,256,268
2000 Support Services	
2100 Support Services - Students	2,614,412
2200 Support Services - Instructional Staff	5,417,665
2300 Support Services - Administration	3,753,957
2400 Support Services - Pupil Health	770,774
2500 Support Services - Business	810,808
2600 Operation and Maintenance of Plant Services	5,233,563
2700 Student Transportation Services	4,455,534
2800 Support Services - Central	595,498
2900 Other Support Services	40,000
Total Support Services	\$23,692,211
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,074,898
3300 Community Services	15,000
Total Operation of Non-Instructional Services	\$1,089,898
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,355,844
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$7,705,844
Total Estimated Expenditures and Other Financing Uses	\$73,744,221

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,162,476
200 Personnel Services - Employee Benefits	10,676,505
300 Purchased Professional and Technical Services	39,154
400 Purchased Property Services	97,672
500 Other Purchased Services	1,291,551
600 Supplies	472,696
700 Property	136,555
800 Other Objects	11,228
Total Regular Programs - Elementary / Secondary	\$29,887,837
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,900,408
200 Personnel Services - Employee Benefits	3,191,809
300 Purchased Professional and Technical Services	1,435,645
400 Purchased Property Services	1,500
500 Other Purchased Services	531,248
600 Supplies	14,765
700 Property	6,000
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$9,082,175
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	456,658
200 Personnel Services - Employee Benefits	286,578
300 Purchased Professional and Technical Services	9,100
400 Purchased Property Services	1,660
500 Other Purchased Services	1,328,494
600 Supplies	22,746
800 Other Objects	320
Total Vocational Education	\$2,105,556
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	103,000
500 Other Purchased Services	41,000
600 Supplies	1,700
Total Other Instructional Programs - Elementary / Secondary	\$145,700
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	28,700
200 Personnel Services - Employee Benefits	6,300
Total Pre-Kindergarten	\$35,000
Total Instruction	\$41,256,268
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,435,911
200 Personnel Services - Employee Benefits	851,712

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	279,110
400 Purchased Property Services	4,000
500 Other Purchased Services	6,180
600 Supplies	27,489
700 Property	2,050
800 Other Objects	7,960
Total Support Services - Students	\$2,614,412
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,523,661
200 Personnel Services - Employee Benefits	1,261,431
300 Purchased Professional and Technical Services	309,159
400 Purchased Property Services	705,703
500 Other Purchased Services	51,360
600 Supplies	587,774
700 Property	970,322
800 Other Objects	8,255
Total Support Services - Instructional Staff	\$5,417,665
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,109,518
200 Personnel Services - Employee Benefits	1,272,067
300 Purchased Professional and Technical Services	173,450
400 Purchased Property Services	20,150
500 Other Purchased Services	79,025
600 Supplies	64,802
700 Property	3,250
800 Other Objects	31,695
Total Support Services - Administration	\$3,753,957
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	418,389
200 Personnel Services - Employee Benefits	322,039
300 Purchased Professional and Technical Services	3,950
400 Purchased Property Services	1,204
500 Other Purchased Services	3,738
600 Supplies	21,454
Total Support Services - Pupil Health	\$770,774
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	309,191
200 Personnel Services - Employee Benefits	210,227
300 Purchased Professional and Technical Services	29,800
400 Purchased Property Services	64,400
500 Other Purchased Services	34,700
600 Supplies	144,390
700 Property	5,500
800 Other Objects	12,600
Total Support Services - Business	\$810,808

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,426,906
200 Personnel Services - Employee Benefits	1,036,758
300 Purchased Professional and Technical Services	183,150
400 Purchased Property Services	1,460,999
500 Other Purchased Services	344,150
600 Supplies	694,600
700 Property	83,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$5,233,563
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	75,203
200 Personnel Services - Employee Benefits	41,256
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	7,800
500 Other Purchased Services	3,966,975
600 Supplies	355,600
700 Property	4,000
800 Other Objects	500
Total Student Transportation Services	\$4,455,534
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	245,781
200 Personnel Services - Employee Benefits	185,617
300 Purchased Professional and Technical Services	80,350
400 Purchased Property Services	1,500
500 Other Purchased Services	23,000
600 Supplies	43,100
700 Property	12,000
800 Other Objects	4,150
Total Support Services - Central	\$595,498
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$23,692,211
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	515,044
200 Personnel Services - Employee Benefits	112,384
300 Purchased Professional and Technical Services	81,549
400 Purchased Property Services	37,050
500 Other Purchased Services	153,592
600 Supplies	117,354
700 Property	22,141
800 Other Objects	35,784

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<u>Description</u>	<u>Amount</u>
Total Student Activities	\$1,074,898
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	1,500
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	2,500
600 Supplies	1,000
Total Community Services	\$15,000
Total Operation of Non-Instructional Services	\$1,089,898
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,929,688
900 Other Uses of Funds	5,426,156
Total Debt Service / Other Expenditures and Financing Uses	\$7,355,844
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$7,705,844
TOTAL EXPENDITURES	\$73,744,221

Cash and Short-Term Investments**06/30/2019 Estimate****06/30/2020 Projection**

General Fund	11,353,500	10,500,000
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	300,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	145,000	140,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	45,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,843,500	\$10,880,000

Long-Term Investments**06/30/2019 Estimate****06/30/2020 Projection**

General Fund	900,000	700,000
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	800,000	600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	31,000	30,000
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		

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,731,000	\$1,330,000
TOTAL CASH AND INVESTMENTS	\$13,574,500	\$12,210,000

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection****General Fund**

0510 Bonds Payable	57,779,143	45,887,800
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	550,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,700,000	4,000,000
0599 Other Noncurrent Liabilities	550,000	575,000

Total General Fund**\$62,579,143****\$51,062,800****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

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	\$62,579,143	\$51,062,800

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$62,579,143	\$51,062,800

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,500,000
0850 Unassigned Fund Balance	513,163
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,013,163
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,363,163