

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

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

Paula A Bussard

President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Owen Snyder

Contact Person

snydero@carliseschools.org

Email Address

6/20/2019

Date

6/24/19

Date

6/20/19

Date

(717)240-6800

Telephone

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carlisle Area SD	COUNTY : Cumberland	AUN : 115211103
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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

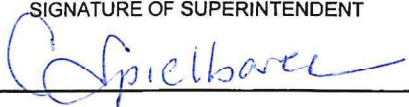
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$86597248
Ending Unassigned Fund Balance	\$3546077
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.1%

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 6/20/19
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DUE DATE: AUGUST 15, 2019

**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 : Carlisle Area SD	County : Cumberland	AUN Number : 115211103
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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 <i>Paula A Buzard</i>	DATE 5/16/2019
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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>
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$2,353,020.00 Function 2300, Object 200: \$3,210,483.00	Worker's compensation and unemployment included in object 200
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$532,485.00 Function 2800, Object 200: \$1,013,496.00	Worker's compensation and unemployment included in object 200
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The Carlisle Area School District maintains an Unassigned Fund Balance for fiduciary emergencies and retirement phase-in, if necessary.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated 2020-2021 budget deficit.

<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	183,113
0820 Restricted Fund Balance	
0830 Committed Fund Balance	377,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,546,352
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,923,352</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	57,606,147
7000 Revenue from State Sources	26,792,826
8000 Revenue from Federal Sources	1,821,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$86,219,973</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$93,143,325</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	45,666,733
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	9,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	212,414
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	300,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	930,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	320,000
6990 Refunds and Other Miscellaneous Revenue	117,000

REVENUE FROM LOCAL SOURCES \$57,606,147**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	13,915,667
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	300,000
7271 Special Education funds for School-Aged Pupils	2,967,605
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	715,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,109,629
7509 Supplemental Equipment Grants	20,000
7810 State Share of Social Security and Medicare Taxes	1,202,687
7820 State Share of Retirement Contributions	5,382,238

REVENUE FROM STATE SOURCES \$26,792,826**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	550,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	980,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	170,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	41,000
8517 NCLB, Title IV - 21st Century Schools	20,000

Amount

REVENUE FROM FEDERAL SOURCES

8521 Vocational Education - Operating Expenditures

60,000

REVENUE FROM FEDERAL SOURCES

\$1,821,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

86,219,973

Act 1 Index (current): 3.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$45,666,733**
 Amount of Tax Relief for Homestead Exclusions **\$1,110,132**
 Total Approx. Tax Revenue: **\$46,776,865**
 Approx. Tax Levy for Tax Rate Calculation: **\$48,630,146**

Rate

Cumberland **Total**

2018-19 Data

a. Assessed Value	\$3,191,423,300	\$3,191,423,300
b. Real Estate Mills	14.4716	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,680,511,447	\$2,680,511,447
d. Assessed Value	\$3,262,520,100	\$3,262,520,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$46,185,001	\$46,185,001
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$46,185,001	\$46,185,001

II.

(f Total * g)		
i. Base Mills Subject to Index	14.4716	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.10000%	96.10000%
k. Tax Levy Needed	\$48,630,146	\$48,630,146
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate

(k / d * 1000)	14.9057	
m. Tax Levy Generated by Mills	\$48,630,146	\$48,630,146
(l / 1000 * d)		

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$47,520,014	\$47,520,014
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$45,666,733	\$45,666,733
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$45,666,733

Amount of Tax Relief for Homestead Exclusions \$1,110,132

Total Approx. Tax Revenue: \$46,776,865

Approx. Tax Levy for Tax Rate Calculation: \$48,630,146

Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.9057	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,630,146	\$48,630,146
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	\$9,208.00	
Number of Homestead/Farmstead Properties	8115	8115
Median Assessed Value of Homestead Properties		\$175,400

AUN: 115211103 Carlisle Area SD

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

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Act 1 Index (current): 3.0%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$45,666,733
Amount of Tax Relief for Homestead Exclusions	<u>\$1,110,132</u>
Total Approx. Tax Revenue:	\$46,776,865
Approx. Tax Levy for Tax Rate Calculation:	\$48,630,146
Cumberland	
Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,109,629	\$0	\$1,109,629
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$503		\$503
Amount of Tax Relief from State/Local Sources			\$1,110,132

CODE

6111	<u>Current Real Estate Taxes</u>					<u>Net Tax Revenue</u>	
	<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>Generated By Mills</u>
	Cumberland	3,262,520,100	14.9057	48,630,146		96.10000%	
Totals:		3,262,520,100		48,630,146	1,110,132	96.10000%	45,666,733

6120	<u>Current Per Capita Taxes, Section 679</u>	<u>Rate</u>				<u>Estimated Revenue</u>
6140	<u>Current Act 511 Taxes - Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0	
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	0	0	0	0	0	0
<u>Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6150	Current Act 511 Earned Income Taxes	1.100%	0.000%	8,900,000	8,900,000	
6151	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0	
6152	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000	
6153	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0	
6154	Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0	
6155	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0	
6156	Current Act 511 Mercantile Taxes	0.000%	0.000%	0	0	
6157	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0	

Total Current Act 511 Taxes - Proportional Assessments	9,700,000		9,700,000	9,700,000		
Total Act 511, Current Taxes		2,680,511,447 X	12	32,166,137	(511 Limit)	
		Market Value	Mills			

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> Cumberland	14.4716	14.9057	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

Description

Amount

1000 Instruction		
1100 Regular Programs - Elementary / Secondary	35,726,932	
1200 Special Programs - Elementary / Secondary	9,788,881	
1300 Vocational Education	1,734,534	
1400 Other Instructional Programs - Elementary / Secondary	2,953,336	
1500 Nonpublic School Programs	-4,458	
1600 Adult Education Programs	205,610	
1700 Higher Education Programs for Secondary Students	-1,044	
Total Instruction	\$50,403,791	
2000 Support Services		
2100 Support Services - Students	3,952,017	
2200 Support Services - Instructional Staff	2,345,860	
2300 Support Services - Administration	5,855,203	
2400 Support Services - Pupil Health	1,153,945	
2500 Support Services - Business	898,306	
2600 Operation and Maintenance of Plant Services	6,687,887	
2700 Student Transportation Services	3,945,894	
2800 Support Services - Central	2,708,514	
2900 Other Support Services	50,835	
Total Support Services	\$27,598,461	
3000 Operation of Non-Instructional Services		
3200 Student Activities	1,436,994	
3300 Community Services	-140	
3400 Scholarships and Awards	1,343	
Total Operation of Non-Instructional Services	\$1,438,197	
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	7,148,788	
5200 Interfund Transfers - Out	8,011	
Total Other Expenditures and Financing Uses	\$7,156,799	
Total Estimated Expenditures and Other Financing Uses	\$86,597,248	

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,944,928
200 Personnel Services - Employee Benefits	11,651,831
300 Purchased Professional and Technical Services	4,283,686
400 Purchased Property Services	44,514
500 Other Purchased Services	36,012
600 Supplies	729,649
700 Property	30,000
800 Other Objects	6,312
Total Regular Programs - Elementary / Secondary	\$35,726,932
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,407,501
200 Personnel Services - Employee Benefits	1,984,347
300 Purchased Professional and Technical Services	1,985,966
500 Other Purchased Services	3,281,442
600 Supplies	126,140
800 Other Objects	3,485
Total Special Programs - Elementary / Secondary	\$9,788,881
1300 Vocational Education	
100 Personnel Services - Salaries	807,550
200 Personnel Services - Employee Benefits	561,342
300 Purchased Professional and Technical Services	78,743
400 Purchased Property Services	28,191
500 Other Purchased Services	24,012
600 Supplies	185,021
700 Property	38,538
800 Other Objects	11,137
Total Vocational Education	\$1,734,534
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	209,714
200 Personnel Services - Employee Benefits	115,836
300 Purchased Professional and Technical Services	449,976
400 Purchased Property Services	1,499
500 Other Purchased Services	2,165,835
600 Supplies	10,476
Total Other Instructional Programs - Elementary / Secondary	\$2,953,336
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	-4,458
Total Nonpublic School Programs	(\$4,458)
1600 Adult Education Programs	
100 Personnel Services - Salaries	238
200 Personnel Services - Employee Benefits	21
500 Other Purchased Services	205,351

Estimated Expenditures and Other Financing Uses: Detail

<u>Description</u>	<u>Amount</u>
Total Adult Education Programs	\$205,610
1700 Higher Education Programs for Secondary Students	
600 Supplies	-1,044
Total Higher Education Programs for Secondary Students	(\$1,044)
Total Instruction	\$50,403,791
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,188,897
200 Personnel Services - Employee Benefits	1,399,946
300 Purchased Professional and Technical Services	309,549
500 Other Purchased Services	2,947
600 Supplies	50,502
800 Other Objects	176
Total Support Services - Students	\$3,952,017
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,117,675
200 Personnel Services - Employee Benefits	991,433
300 Purchased Professional and Technical Services	95,921
400 Purchased Property Services	1,141
500 Other Purchased Services	25,539
600 Supplies	113,701
800 Other Objects	450
Total Support Services - Instructional Staff	\$2,345,860
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,353,020
200 Personnel Services - Employee Benefits	3,210,483
300 Purchased Professional and Technical Services	181,168
400 Purchased Property Services	-1
500 Other Purchased Services	36,032
600 Supplies	34,440
800 Other Objects	40,061
Total Support Services - Administration	\$5,855,203
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	505,269
200 Personnel Services - Employee Benefits	351,023
300 Purchased Professional and Technical Services	273,634
400 Purchased Property Services	1,487
500 Other Purchased Services	96
600 Supplies	22,436
Total Support Services - Pupil Health	\$1,153,945
2500 Support Services - Business	
100 Personnel Services - Salaries	528,757
200 Personnel Services - Employee Benefits	305,425
300 Purchased Professional and Technical Services	9,521

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	300
500 Other Purchased Services	20,969
600 Supplies	12,946
800 Other Objects	20,388
Total Support Services - Business	\$898,306
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,076,494
200 Personnel Services - Employee Benefits	627,024
300 Purchased Professional and Technical Services	10,551
400 Purchased Property Services	3,485,136
500 Other Purchased Services	242,863
600 Supplies	1,294,296
700 Property	-48,538
800 Other Objects	61
Total Operation and Maintenance of Plant Services	\$6,687,887
2700 Student Transportation Services	
100 Personnel Services - Salaries	90,212
200 Personnel Services - Employee Benefits	55,473
300 Purchased Professional and Technical Services	275,408
500 Other Purchased Services	3,514,697
600 Supplies	10,104
Total Student Transportation Services	\$3,945,894
2800 Support Services - Central	
100 Personnel Services - Salaries	532,485
200 Personnel Services - Employee Benefits	1,013,496
300 Purchased Professional and Technical Services	67,044
400 Purchased Property Services	551,334
500 Other Purchased Services	170,584
600 Supplies	341,947
800 Other Objects	31,624
Total Support Services - Central	\$2,708,514
2900 Other Support Services	
500 Other Purchased Services	50,835
Total Other Support Services	\$50,835
Total Support Services	\$27,598,461
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	680,052
200 Personnel Services - Employee Benefits	285,974
300 Purchased Professional and Technical Services	154,292
400 Purchased Property Services	38,401
500 Other Purchased Services	122,988
600 Supplies	80,385
700 Property	30,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	44,902
Total Student Activities	\$1,436,994
3300 Community Services	
500 Other Purchased Services	-202
800 Other Objects	62
Total Community Services	(\$140)
3400 Scholarships and Awards	
800 Other Objects	1,343
Total Scholarships and Awards	\$1,343
Total Operation of Non-Instructional Services	\$1,438,197
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,783,788
900 Other Uses of Funds	5,365,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,148,788
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,011
Total Interfund Transfers - Out	\$8,011
Total Other Expenditures and Financing Uses	\$7,156,799
TOTAL EXPENDITURES	\$86,597,248

Cash and Short-Term Investments

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

General Fund	12,150,000	11,000,000
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	13,000,000	11,500,000
Other Capital Projects Fund	5,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	650,000	675,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		45
Investment Trust Fund	35	
Pension Trust Fund		
Activity Fund	135,000	140,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments **\$30,935,035** **\$27,315,045**

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	

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

Long-Term Investments

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$30,935,035	\$27,315,045

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	66,300,000	59,200,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$67,700,000	\$60,600,000

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	

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

Long-Term Indebtedness

- 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>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	\$67,700,000	\$60,600,000
Total Long-Term Indebtedness	\$67,700,000	\$60,600,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$67,700,000

\$60,600,000

Account Description	Amounts
0810 Nonspendable Fund Balance	183,113
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	3,546,077
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,546,077

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,729,190
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