

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2019

President of the Board - Original Signature Required

5/21/2019

Date

Secretary of the Board - Original Signature Required

5/21/2019

Date

Chief School Administrator - Original Signature Required

5/21/19

Date

Jennifer A Benko

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dover Area SD	COUNTY : York	AUN : 112671803
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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%

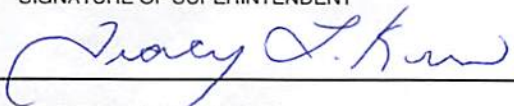
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)? Yes No

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

Total Budgeted Expenditures	\$65307157
Ending Unassigned Fund Balance	\$4866263
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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
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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)

(03/2008)

School District Name : Dover Area SD	County : York	AUN Number : 112671803
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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 4/16/19
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$24,606.00 Function 2700, Object 200: \$26,551.00	Medical costs are not allocated based on a split salary.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary contingency is set at \$100,000
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.	Estimated Unassigned balance is 6.23% of Budgeted 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.	Funds are committed for pension costs, technology initiatives, health benefit premiums, and debt principal

<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	4,211,540
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,701,441
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,089,313
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,790,754</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	37,880,139
7000 Revenue from State Sources	24,915,824
8000 Revenue from Federal Sources	982,693
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$63,778,656</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$77,569,410</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	28,759,152
6112 Interim Real Estate Taxes	185,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	232
6150 Current Act 511 Taxes - Proportional Assessments	5,916,814
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,226,500
6500 Earnings on Investments	675,000
6700 Revenues from LEA Activities	172,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	775,891
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	4,500
6940 Tuition from Patrons	55,050
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	40,000

REVENUE FROM LOCAL SOURCES \$37,880,139**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,706,743
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	2,096,325
7311 Pupil Transportation Subsidy	1,361,869
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,183,510
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,500
7340 State Property Tax Reduction Allocation	1,276,384
7360 Safe Schools	113,852
7505 Ready to Learn Block Grant	560,822
7509 Supplemental Equipment Grants	10,000
7810 State Share of Social Security and Medicare Taxes	1,132,672
7820 State Share of Retirement Contributions	5,208,147

REVENUE FROM STATE SOURCES \$24,915,824**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	582,199
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	113,107

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	42,387
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

REVENUE FROM FEDERAL SOURCES \$982,693

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 63,778,656

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,759,152
Amount of Tax Relief for Homestead Exclusions	<u>\$1,276,384</u>
Total Approx. Tax Revenue:	\$30,035,536
Approx. Tax Levy for Tax Rate Calculation:	\$31,390,679

York

Total

2018-19 Data		
a. Assessed Value	\$1,375,811,378	\$1,375,811,378
b. Real Estate Mills	22.3730	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,443,537,545	\$1,443,537,545
d. Assessed Value	\$1,386,330,368	\$1,386,330,368
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$30,781,028	\$30,781,028
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$30,781,028	\$30,781,028
(f Total * g)		
i. Base Mills Subject to Index	22.3730	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$31,390,679	\$31,390,679
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	22.6430	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,390,679	\$31,390,679
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,114,295
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,759,152
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,759,152
Amount of Tax Relief for Homestead Exclusions	<u>\$1,276,384</u>
Total Approx. Tax Revenue:	\$30,035,536
Approx. Tax Levy for Tax Rate Calculation:	\$31,390,679

York

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.0665	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,977,789	\$31,977,789
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	\$7,843.00	
Number of Homestead/Farmstead Properties	7226	7226
Median Assessed Value of Homestead Properties		\$123,210

Act 1 Index (current): 3.1%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$28,759,152			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,276,384</u>			
Total Approx. Tax Revenue:	\$30,035,536			
Approx. Tax Levy for Tax Rate Calculation:	\$31,390,679			
	York		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,276,384	Lowering RE Tax Rate	\$0	\$1,276,384
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,276,384

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	1,386,330,368	22.6430	31,390,679			95.50000%	
Totals:	1,386,330,368		31,390,679	1,276,384 =	30,114,295 X	95.50000% =	28,759,152

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

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.900%	0.000%	5,400,000	5,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	516,814	516,814
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 5,916,814 5,916,814

Total Act 511, Current Taxes 5,916,814

Act 511 Tax Limit -->	1,443,537,545 X	12	17,322,451
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> York	22.3730	22.6430	1.21%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,741,969
1200 Special Programs - Elementary / Secondary	9,936,124
1300 Vocational Education	3,279,620
1400 Other Instructional Programs - Elementary / Secondary	757,708
1700 Higher Education Programs for Secondary Students	33,000
Total Instruction	\$39,748,421
2000 Support Services	
2100 Support Services - Students	1,787,107
2200 Support Services - Instructional Staff	3,327,066
2300 Support Services - Administration	2,811,235
2400 Support Services - Pupil Health	800,293
2500 Support Services - Business	899,240
2600 Operation and Maintenance of Plant Services	4,792,481
2700 Student Transportation Services	3,490,907
2800 Support Services - Central	741,687
2900 Other Support Services	29,000
Total Support Services	\$18,679,016
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,081,376
Total Operation of Non-Instructional Services	\$1,081,376
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,015,637
5200 Interfund Transfers - Out	-2,317,293
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$5,798,344
Total Estimated Expenditures and Other Financing Uses	\$65,307,157

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,653,655
200 Personnel Services - Employee Benefits	8,271,354
300 Purchased Professional and Technical Services	60,500
400 Purchased Property Services	10,150
500 Other Purchased Services	1,362,050
600 Supplies	378,110
800 Other Objects	6,150
Total Regular Programs - Elementary / Secondary	\$25,741,969
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,262,646
200 Personnel Services - Employee Benefits	2,208,759
300 Purchased Professional and Technical Services	3,700,382
400 Purchased Property Services	250
500 Other Purchased Services	736,062
600 Supplies	28,025
Total Special Programs - Elementary / Secondary	\$9,936,124
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,206,316
200 Personnel Services - Employee Benefits	721,820
300 Purchased Professional and Technical Services	11,100
400 Purchased Property Services	7,000
500 Other Purchased Services	1,117,334
600 Supplies	134,100
700 Property	64,000
800 Other Objects	17,950
Total Vocational Education	\$3,279,620
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	200,297
200 Personnel Services - Employee Benefits	126,011
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	425,500
600 Supplies	1,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$757,708
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	33,000
Total Higher Education Programs for Secondary Students	\$33,000
Total Instruction	\$39,748,421
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	900,344
200 Personnel Services - Employee Benefits	549,346

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	317,822
500 Other Purchased Services	1,075
600 Supplies	16,720
800 Other Objects	1,800
Total Support Services - Students	\$1,787,107
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	992,935
200 Personnel Services - Employee Benefits	872,266
300 Purchased Professional and Technical Services	663,278
400 Purchased Property Services	20,000
500 Other Purchased Services	13,245
600 Supplies	183,829
700 Property	581,513
Total Support Services - Instructional Staff	\$3,327,066
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,515,811
200 Personnel Services - Employee Benefits	1,039,531
300 Purchased Professional and Technical Services	137,688
500 Other Purchased Services	42,925
600 Supplies	57,690
800 Other Objects	17,590
Total Support Services - Administration	\$2,811,235
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	341,689
200 Personnel Services - Employee Benefits	241,499
300 Purchased Professional and Technical Services	197,822
400 Purchased Property Services	1,800
600 Supplies	17,483
Total Support Services - Pupil Health	\$800,293
2500 Support Services - Business	
100 Personnel Services - Salaries	394,332
200 Personnel Services - Employee Benefits	276,158
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	2,100
600 Supplies	63,400
800 Other Objects	126,250
Total Support Services - Business	\$899,240
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,301,085
200 Personnel Services - Employee Benefits	907,144
300 Purchased Professional and Technical Services	269,225
400 Purchased Property Services	802,440
500 Other Purchased Services	247,215
600 Supplies	1,117,850
700 Property	146,252

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,270
Total Operation and Maintenance of Plant Services	\$4,792,481
2700 Student Transportation Services	
100 Personnel Services - Salaries	24,606
200 Personnel Services - Employee Benefits	26,551
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	3,419,450
600 Supplies	15,000
800 Other Objects	300
Total Student Transportation Services	\$3,490,907
2800 Support Services - Central	
100 Personnel Services - Salaries	354,736
200 Personnel Services - Employee Benefits	306,931
300 Purchased Professional and Technical Services	67,370
500 Other Purchased Services	1,450
600 Supplies	10,400
800 Other Objects	800
Total Support Services - Central	\$741,687
2900 Other Support Services	
500 Other Purchased Services	29,000
Total Other Support Services	\$29,000
Total Support Services	\$18,679,016
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	499,103
200 Personnel Services - Employee Benefits	232,167
300 Purchased Professional and Technical Services	60,840
400 Purchased Property Services	25,800
500 Other Purchased Services	95,140
600 Supplies	157,681
700 Property	6,245
800 Other Objects	4,400
Total Student Activities	\$1,081,376
Total Operation of Non-Instructional Services	\$1,081,376
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,027,637
900 Other Uses of Funds	3,988,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,015,637
5200 Interfund Transfers - Out	
900 Other Uses of Funds	-2,317,293
Total Interfund Transfers - Out	(\$2,317,293)
5900 Budgetary Reserve	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$5,798,344
TOTAL EXPENDITURES	\$65,307,157

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	5,932,731	3,807,044
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	1,032,000	1,032,000
Other Capital Projects Fund	14,366,731	5,902,570
Debt Service Fund		
Food Service / Cafeteria Operations Fund	380,348	380,348
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	94,365	94,365
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,806,175	\$11,216,327

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	8,434,000	8,434,000
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	12,473,695	9,860,688
Other Capital Projects Fund	24,295,336	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments	\$45,203,031	\$18,294,688
TOTAL CASH AND INVESTMENTS	\$67,009,206	\$29,511,015

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	92,654,000	88,517,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	96,104	262,537
0540 Accumulated Compensated Absences	1,211,361	1,211,361
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,665,313	3,665,313
0599 Other Noncurrent Liabilities		
Total General Fund	\$97,626,778	\$93,656,211

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

2019-2020 Final General Fund Budget

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$97,626,778	\$93,656,211

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	\$97,626,778	\$93,656,211
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Account Description	Amounts
0810 Nonspendable Fund Balance	4,211,540
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,395,990
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,866,263
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,262,253
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,573,793