

PRELIMINARY 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

Brian Loftus

(267)893-2052

Extn :

Contact Person

Telephone

Extension

brianloftus@cbsd.org

Email Address

<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.	
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.	This amount represents approximately 2.1% of the 19/20 budget, well below the 8% limitation. This amount will cover less than one month's expenses for the school district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents funds for OPEB, future health care costs, and deferral of future real estate tax increases.

<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	700,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	20,100,000
0850 Unassigned Fund Balance	10,300,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,400,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	272,582,346
7000 Revenue from State Sources	66,076,141
8000 Revenue from Federal Sources	2,242,432
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$340,900,919</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$371,300,919</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	225,282,863
6112 Interim Real Estate Taxes	2,121,000
6113 Public Utility Realty Taxes	251,250
6150 Current Act 511 Taxes - Proportional Assessments	32,418,791
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,070,906
6500 Earnings on Investments	1,524,750
6700 Revenues from LEA Activities	373,703
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,457,390
6910 Rentals	45,451
6920 Contributions and Donations from Private Sources	450,000
6940 Tuition from Patrons	575,106
6980 Revenue from Community Services Activities	3,964,120
6990 Refunds and Other Miscellaneous Revenue	47,016

REVENUE FROM LOCAL SOURCES \$272,582,346

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	18,693,732
7160 Tuition for Orphans Subsidy	145,800
7271 Special Education funds for School-Aged Pupils	7,253,520
7311 Pupil Transportation Subsidy	2,571,026
7312 Nonpublic and Charter School Pupil Transportation Subsidy	658,546
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	625,411
7330 Health Services (Medical, Dental, Nurse, Act 25)	370,000
7505 Ready to Learn Block Grant	1,024,042
7810 State Share of Social Security and Medicare Taxes	6,126,555
7820 State Share of Retirement Contributions	28,607,509

REVENUE FROM STATE SOURCES \$66,076,141

REVENUE FROM FEDERAL SOURCES

8513 IDEA, Section 619	7,119
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	654,845
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	274,340
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	53,741
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,208,723

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	43,664
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REVENUE FROM FEDERAL SOURCES	\$2,242,432
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	340,900,919
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Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$225,282,863	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$225,282,863	
Approx. Tax Levy for Tax Rate Calculation:	\$231,109,124	

	Bucks	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$1,844,256,830	\$1,844,256,830
b. Real Estate Mills	124.1000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$15,569,804,782	\$15,569,804,782
d. Assessed Value	\$1,862,281,420	\$1,862,281,420
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$228,872,273	\$228,872,273
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$228,872,273	\$228,872,273
(f Total * g)		
i. Base Mills Subject to Index	124.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.47900%	97.47900%
k. Tax Levy Needed	\$231,109,124	\$231,109,124
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	124.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$231,109,124	\$231,109,124
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$231,109,124
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$225,282,863
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$225,282,863	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$225,282,863	
Approx. Tax Levy for Tax Rate Calculation:	\$231,109,124	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	126.9543	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$236,424,634	\$236,424,634
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$225,282,863
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$225,282,863
Approx. Tax Levy for Tax Rate Calculation:	\$231,109,124
	Bucks
	Total

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

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>
Bucks	1,862,281,420	124.1000	231,109,124			97.47900%	
Totals:	1,862,281,420		231,109,124	0	231,109,124	97.47900%	225,282,863

	<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	0.500%	0.000%	27,527,133	26,725,372
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,693,419	5,693,419
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 33,220,552 32,418,791

Total Act 511, Current Taxes 32,418,791

Act 511 Tax Limit -->	15,569,804,782	12	186,837,657
	Market Value	Mills	(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> Bucks	124.1000	124.1000	0.00%	Yes	2.3%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	147,413,993
1200 Special Programs - Elementary / Secondary	46,451,819
1300 Vocational Education	4,466,582
1400 Other Instructional Programs - Elementary / Secondary	4,413,021
Total Instruction	\$202,745,415
2000 Support Services	
2100 Support Services - Students	14,466,302
2200 Support Services - Instructional Staff	12,912,065
2300 Support Services - Administration	16,091,825
2400 Support Services - Pupil Health	4,550,013
2500 Support Services - Business	1,944,322
2600 Operation and Maintenance of Plant Services	26,622,346
2700 Student Transportation Services	21,813,265
2800 Support Services - Central	4,651,184
2900 Other Support Services	233,610
Total Support Services	\$103,284,932
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,981,393
3300 Community Services	3,797,033
Total Operation of Non-Instructional Services	\$8,778,426
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,829,625
5200 Interfund Transfers - Out	18,300,000
Total Other Expenditures and Financing Uses	\$29,129,625
Total Estimated Expenditures and Other Financing Uses	\$343,938,398

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	89,856,221
200 Personnel Services - Employee Benefits	52,829,634
300 Purchased Professional and Technical Services	38,005
400 Purchased Property Services	858,637
500 Other Purchased Services	1,139,665
600 Supplies	2,487,651
700 Property	180,955
800 Other Objects	23,225
Total Regular Programs - Elementary / Secondary	\$147,413,993
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,612,815
200 Personnel Services - Employee Benefits	17,071,537
300 Purchased Professional and Technical Services	2,946,084
400 Purchased Property Services	6,160
500 Other Purchased Services	1,337,190
600 Supplies	466,368
700 Property	8,585
800 Other Objects	3,080
Total Special Programs - Elementary / Secondary	\$46,451,819
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,466,582
Total Vocational Education	\$4,466,582
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	834,572
200 Personnel Services - Employee Benefits	489,072
300 Purchased Professional and Technical Services	81,404
400 Purchased Property Services	8,026
500 Other Purchased Services	2,986,404
600 Supplies	13,543
Total Other Instructional Programs - Elementary / Secondary	\$4,413,021
Total Instruction	\$202,745,415
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,763,541
200 Personnel Services - Employee Benefits	5,505,431
300 Purchased Professional and Technical Services	102,714
400 Purchased Property Services	306
500 Other Purchased Services	10,475
600 Supplies	83,409
800 Other Objects	426
Total Support Services - Students	\$14,466,302
2200 <u>Support Services - Instructional Staff</u>	

2019-2020 Preliminary General Fund Budget

LEA : 122092102 Central Bucks SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	7,269,476
200 Personnel Services - Employee Benefits	4,623,182
300 Purchased Professional and Technical Services	130,214
400 Purchased Property Services	92,542
500 Other Purchased Services	147,148
600 Supplies	626,535
700 Property	20,200
800 Other Objects	2,768
Total Support Services - Instructional Staff	\$12,912,065
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	9,009,627
200 Personnel Services - Employee Benefits	5,255,595
300 Purchased Professional and Technical Services	1,267,920
400 Purchased Property Services	18,750
500 Other Purchased Services	305,535
600 Supplies	168,417
800 Other Objects	65,981
Total Support Services - Administration	\$16,091,825
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,727,030
200 Personnel Services - Employee Benefits	1,705,091
300 Purchased Professional and Technical Services	63,668
500 Other Purchased Services	2,040
600 Supplies	50,863
800 Other Objects	1,321
Total Support Services - Pupil Health	\$4,550,013
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,156,568
200 Personnel Services - Employee Benefits	677,101
300 Purchased Professional and Technical Services	69,525
400 Purchased Property Services	11,155
500 Other Purchased Services	10,710
600 Supplies	16,420
800 Other Objects	2,843
Total Support Services - Business	\$1,944,322
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	10,239,457
200 Personnel Services - Employee Benefits	7,518,024
300 Purchased Professional and Technical Services	317,663
400 Purchased Property Services	2,627,816
500 Other Purchased Services	632,916
600 Supplies	5,054,003
700 Property	228,050
800 Other Objects	4,417
Total Operation and Maintenance of Plant Services	\$26,622,346

2019-2020 Preliminary General Fund Budget

LEA : 122092102 Central Bucks SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	5,885,200
200 Personnel Services - Employee Benefits	4,607,954
300 Purchased Professional and Technical Services	9,180
400 Purchased Property Services	131,924
500 Other Purchased Services	10,018,841
600 Supplies	1,089,309
700 Property	70,350
800 Other Objects	507
Total Student Transportation Services	\$21,813,265
2800 Support Services - Central	
100 Personnel Services - Salaries	1,360,760
200 Personnel Services - Employee Benefits	991,422
300 Purchased Professional and Technical Services	419,963
400 Purchased Property Services	1,233,803
500 Other Purchased Services	544,703
600 Supplies	94,645
800 Other Objects	5,888
Total Support Services - Central	\$4,651,184
2900 Other Support Services	
500 Other Purchased Services	233,610
Total Other Support Services	\$233,610
Total Support Services	\$103,284,932
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,638,840
200 Personnel Services - Employee Benefits	1,231,351
300 Purchased Professional and Technical Services	634,270
500 Other Purchased Services	72,615
600 Supplies	354,181
700 Property	50,136
Total Student Activities	\$4,981,393
3300 Community Services	
100 Personnel Services - Salaries	2,266,444
200 Personnel Services - Employee Benefits	1,167,951
300 Purchased Professional and Technical Services	82,584
400 Purchased Property Services	5,064
500 Other Purchased Services	34,361
600 Supplies	235,629
700 Property	5,000
Total Community Services	\$3,797,033
Total Operation of Non-Instructional Services	\$8,778,426
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,636,944
900 Other Uses of Funds	8,192,681
Total Debt Service / Other Expenditures and Financing Uses	\$10,829,625
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	18,300,000
Total Interfund Transfers - Out	\$18,300,000
Total Other Expenditures and Financing Uses	\$29,129,625
TOTAL EXPENDITURES	\$343,938,398

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	24,000,000	21,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	58,000,000	56,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	20,000,000	5,000,000
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 Cash and Short-Term Investments	\$102,000,000	\$82,000,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	15,000,000	15,000,000
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		
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		

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$15,000,000	\$15,000,000
TOTAL CASH AND INVESTMENTS	\$117,000,000	\$97,000,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	54,500,000	45,615,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,032,100	2,093,063
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$56,532,100	\$47,708,063

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	\$56,532,100	\$47,708,063

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	\$56,532,100	\$47,708,063
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Account Description	Amounts
0810 Nonspendable Fund Balance	700,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	20,100,000
0850 Unassigned Fund Balance	7,262,521
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,362,521

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,062,521
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