

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

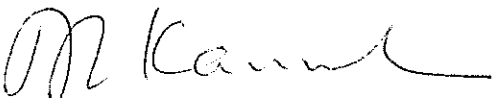
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pennsbury SD	County : Bucks	AUN Number : 122098202
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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 May 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>
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.	Unassigned Fund Balance will be used for emergencies and to offset future tax increases.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance will be used for Capital Projects, Self Insured Medical Contingency and to offset PSERS increases.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
10 Nonspendable Fund Balance	933,057	
20 Restricted Fund Balance		
30 Committed Fund Balance	9,685,407	
40 Assigned Fund Balance		
50 Unassigned Fund Balance	8,029,825	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		<u>\$17,715,232</u>
Estimated Revenues And Other Financing Sources		
100 Revenue from Local Sources	160,472,038	
100 Revenue from State Sources	52,275,059	
100 Revenue from Federal Sources	2,671,693	
100 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$215,418,790</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$233,134,022</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	149,322,038
6112 Interim Real Estate Taxes	850,000
6113 Public Utility Realty Taxes	140,000
6150 Current Act 511 Taxes - Proportional Assessments	2,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,700,000
6500 Earnings on Investments	1,800,000
6700 Revenues from LEA Activities	300,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,100,000
6910 Rentals	325,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	185,000
REVENUE FROM LOCAL SOURCES	\$160,472,038
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	16,463,782
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	5,613,038
7311 Pupil Transportation Subsidy	1,900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,068,501
7330 Health Services (Medical, Dental, Nurse, Act 25)	205,000
7340 State Property Tax Reduction Allocation	4,157,586
7505 Ready to Learn Block Grant	783,733
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	680,150
7810 State Share of Social Security and Medicare Taxes	3,760,574
7820 State Share of Retirement Contributions	17,542,695
REVENUE FROM STATE SOURCES	\$52,275,059
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	81,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	716,729
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	210,105
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,044
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	52,121
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,514,694

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming
(Quarterly) Program

60,000

REVENUE FROM FEDERAL SOURCES

\$2,671,693

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

215,418,790

Index (current): 2.3%

Calculation Method:

Rate

prox. Tax Revenue from RE Taxes:	\$149,322,038
Amount of Tax Relief for Homestead Exclusions	<u>\$4,177,154</u>
Total Approx. Tax Revenue:	\$153,499,192
prox. Tax Levy for Tax Rate Calculation:	\$158,915,017

Bucks

Total

2018-19 Data

a. Assessed Value	\$911,243,100	\$911,243,100
b. Real Estate Mills	167.5400	

2019-20 Data

c. 2017 STEB Market Value	\$7,870,565,650	\$7,870,565,650
d. Assessed Value	\$927,212,890	\$927,212,890
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy (a * b)	\$152,669,669	\$152,669,669
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2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$152,669,669	\$152,669,669
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	167.5400	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$158,915,017	\$158,915,017
l. 2019-20 Real Estate Tax Rate (k / d * 1000)	171.3900	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$158,915,017	\$158,915,017
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$154,737,863
o. Net Tax Revenue Generated By Mills (n * Est Pct Collection)		\$149,322,038

Estimate Index (current): 2.3%

Calculation Method:

	Rate	
prox. Tax Revenue from RE Taxes:	\$149,322,038	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,177,154</u>	
Total Approx. Tax Revenue:	\$153,499,192	
prox. Tax Levy for Tax Rate Calculation:	\$158,915,017	

	Bucks	Total
Index Maximums		
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	171.3934	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$158,918,170	\$158,918,170
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$1,387.00	
Number of Homestead/Farmstead Properties	17593	17593
Median Assessed Value of Homestead Properties		\$28,400

Current Index (current): 2.3%

Calculation Method:

Rate

prox. Tax Revenue from RE Taxes:	\$149,322,038
Amount of Tax Relief for Homestead Exclusions	<u>\$4,177,154</u>
Total Approx. Tax Revenue:	\$153,499,192
prox. Tax Levy for Tax Rate Calculation:	\$158,915,017

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,157,586	Lowering RE Tax Rate	\$0	\$4,157,586
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$19,568			\$19,568
Amount of Tax Relief from State/Local Sources				\$4,177,154

CODE

11 Current Real Estate Taxes

<u>Municipality 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>
Wicks	927,212,890	171.3900	158,915,017			96.50000%	
Totals:	927,212,890		158,915,017	4,177,154	= 154,737,863	X 96.50000%	= 149,322,038

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>		<u>Add'l Rate (if appl.)</u>		<u>Estimated Revenue</u>
141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
150 <u>Current Act 511 Taxes – Proportional Assessments</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,600,000	2,600,000
154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,600,000	2,600,000
Total Act 511, Current Taxes				2,600,000
Act 511 Tax Limit -->		7,870,565,650	X 12	94,446,788
		Market Value	Mills	(511 Limit)

Tax Junction	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		
3111	<u>Current Real Estate Taxes</u>									
	Bucks	167.5400	171.3900	2.30%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
3153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

Description

Amount

00 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	90,453,380
1300 Vocational Education	39,163,450
1400 Other Instructional Programs - Elementary / Secondary	7,643,250
1500 Nonpublic School Programs	1,093,100
1800 Pre-Kindergarten	18,000
total Instruction	708,730
00 Support Services	\$139,079,930
2100 Support Services - Students	
2200 Support Services - Instructional Staff	8,669,940
2300 Support Services - Administration	4,565,880
2400 Support Services - Pupil Health	10,465,130
2500 Support Services - Business	3,195,170
2600 Operation and Maintenance of Plant Services	2,189,720
2700 Student Transportation Services	15,493,650
2800 Support Services - Central	9,832,620
2900 Other Support Services	4,010,030
total Support Services	121,000
00 Operation of Non-Instructional Services	\$58,543,160
3200 Student Activities	
3300 Community Services	1,259,620
total Operation of Non-Instructional Services	188,340
00 Other Expenditures and Financing Uses	\$1,447,970
5100 Debt Service / Other Expenditures and Financing Uses	
total Other Expenditures and Financing Uses	17,903,290
total Estimated Expenditures and Other Financing Uses	\$17,903,290
	\$216,974,360

A : 122098202 Pennsbury SD

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<u>Description</u>	<u>Amount</u>
100 Instruction	
100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	50,693,181
200 Personnel Services - Employee Benefits	32,082,557
300 Purchased Professional and Technical Services	951,774
400 Purchased Property Services	926,901
500 Other Purchased Services	3,229,083
600 Supplies	2,509,703
700 Property	52,024
800 Other Objects	8,160
Total Regular Programs - Elementary / Secondary	\$90,453,383
200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,331,909
200 Personnel Services - Employee Benefits	10,803,858
300 Purchased Professional and Technical Services	4,601,372
400 Purchased Property Services	4,300
500 Other Purchased Services	3,976,707
600 Supplies	433,253
700 Property	11,051
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$39,163,450
300 Vocational Education	
100 Personnel Services - Salaries	1,469,835
200 Personnel Services - Employee Benefits	814,635
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	9,358
500 Other Purchased Services	5,288,958
600 Supplies	39,319
800 Other Objects	3,150
Total Vocational Education	\$7,643,255
400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	438,655
200 Personnel Services - Employee Benefits	399,867
400 Purchased Property Services	375
500 Other Purchased Services	252,550
600 Supplies	1,657
Total Other Instructional Programs - Elementary / Secondary	\$1,093,104
500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	18,000
Total Nonpublic School Programs	\$18,000
800 Pre-Kindergarten	
100 Personnel Services - Salaries	268,065
200 Personnel Services - Employee Benefits	133,614
300 Purchased Professional and Technical Services	10,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	
500 Other Purchased Services	3,000
600 Supplies	6,003
800 Other Objects	15,456
Total Pre-Kindergarten	272,000
Total Instruction	\$708,738
100 Support Services	\$139,079,930
100 Support Services - Students	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	5,357,128
300 Purchased Professional and Technical Services	2,944,152
400 Purchased Property Services	177,500
500 Other Purchased Services	7,900
600 Supplies	10,600
800 Other Objects	172,223
Total Support Services - Students	440
200 Support Services - Instructional Staff	\$8,669,943
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	2,517,266
300 Purchased Professional and Technical Services	1,701,799
400 Purchased Property Services	117,407
500 Other Purchased Services	13,832
600 Supplies	51,904
700 Property	143,937
800 Other Objects	14,280
Total Support Services - Instructional Staff	5,458
300 Support Services - Administration	\$4,565,883
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	5,906,605
300 Purchased Professional and Technical Services	3,502,900
400 Purchased Property Services	839,000
500 Other Purchased Services	31,100
600 Supplies	38,349
700 Property	100,434
800 Other Objects	6,670
Total Support Services - Administration	40,080
400 Support Services - Pupil Health	\$10,465,138
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,573,880
300 Purchased Professional and Technical Services	889,954
400 Purchased Property Services	687,063
500 Other Purchased Services	1,500
600 Supplies	788
700 Property	31,860
	10,126

<u>Description</u>	<u>Amount</u>
500 Support Services - Business	
100 Personnel Services - Salaries	1,145,150
200 Personnel Services - Employee Benefits	697,618
300 Purchased Professional and Technical Services	34,258
400 Purchased Property Services	147,100
500 Other Purchased Services	49,150
600 Supplies	114,980
800 Other Objects	1,470
Total Support Services - Business	\$2,189,726
600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,651,182
200 Personnel Services - Employee Benefits	3,806,030
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	1,293,922
500 Other Purchased Services	794,917
600 Supplies	2,863,800
700 Property	10,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$15,493,651
700 Student Transportation Services	
100 Personnel Services - Salaries	3,939,866
200 Personnel Services - Employee Benefits	2,223,367
300 Purchased Professional and Technical Services	123,532
400 Purchased Property Services	252,082
500 Other Purchased Services	1,648,075
600 Supplies	845,463
700 Property	800,000
800 Other Objects	236
Total Student Transportation Services	\$9,832,621
800 Support Services - Central	
100 Personnel Services - Salaries	1,542,778
200 Personnel Services - Employee Benefits	891,768
300 Purchased Professional and Technical Services	369,258
400 Purchased Property Services	380,038
500 Other Purchased Services	79,152
600 Supplies	250,833
700 Property	496,058
800 Other Objects	150
Total Support Services - Central	\$4,010,035
900 Other Support Services	
500 Other Purchased Services	121,000
Total Other Support Services	\$121,000
Total Support Services	\$58,543,168
100 Operation of Non-Instructional Services	

description

Amount

200 Student Activities

100 Personnel Services - Salaries	647,696
200 Personnel Services - Employee Benefits	276,169
300 Purchased Professional and Technical Services	68,997
400 Purchased Property Services	41,614
500 Other Purchased Services	27,291
600 Supplies	153,200
700 Property	9,658
800 Other Objects	35,000
Total Student Activities	\$1,259,625

300 Community Services

300 Purchased Professional and Technical Services	182,000
600 Supplies	6,348
Total Community Services	\$188,348

Total Operation of Non-Instructional Services

\$1,447,973

100 Other Expenditures and Financing Uses

100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects	8,653,292
900 Other Uses of Funds	9,250,000
Total Debt Service / Other Expenditures and Financing Uses	\$17,903,292

Total Other Expenditures and Financing Uses

\$17,903,292

TOTAL EXPENDITURES

\$216,974,363

sh and Short-Term Investments

- 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

06/30/2019 Estimate

18,648,289

06/30/2020 Projection

18,648,289

tal Cash and Short-Term Investments

\$18,648,289

\$18,648,289

ng-Term Investments

- 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

06/30/2019 Estimate

06/30/2020 Projection

\$18,648,289

\$18,648,289

ng-Term Indebtedness

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	165,500,000	156,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$165,500,000	\$156,250,000
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		

ng-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

otal Capital Reserve Fund - § 690, §1850

apital 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

otal Capital Reserve Fund - § 1431

ther 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

otal Other Capital Projects Fund

ebt 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

otal Debt Service Fund

ood 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

ng-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

otal Food Service / Cafeteria Operations Fund

hild 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

otal Child Care Operations Fund

ther 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

otal Other Enterprise Funds

ternal 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

otal Internal Service Fund

ivate 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

otal Private Purpose Trust Fund

ng-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

vestment 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

otal Investment Trust Fund

ension 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

otal Pension Trust Fund

ctivity 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

otal Activity Fund

ther 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

otal Other Agency Fund

ermanent Fund

- 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 Permanent Fund

Total Long-Term Indebtedness

\$165,500,000

\$156,250,000

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,000,000	1,000,000
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		
Permanent Fund		
Total Short-Term Payables	\$1,000,000	\$1,000,000
TOTAL INDEBTEDNESS	\$166,500,000	\$157,250,000

Account Description	Amounts
0810 Nonspendable Fund Balance	933,057
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,716,953
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,442,706
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,159,659
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,092,716

