

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2019


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Amy L Hershey
Contact Person

ahershey@cfsd.info
Email Address

(717)485-7002 Extn :
Telephone Extension

6-19-2019
Date

6-19-2019
Date

6/19/19
Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Fulton SD	COUNTY : Fulton	AUN : 111291304
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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	\$16355510
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 <i>Michelle M. Hall</i>	DATE 6/19/19
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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 : Central Fulton SD	County : Fulton	AUN Number : 111291304
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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 6-19-2019
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We estimate that Ending Fund Balance will decrease slightly.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,500,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,059,517
7000 Revenue from State Sources	9,332,206
8000 Revenue from Federal Sources	683,789
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,075,512</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,575,512</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,743,343
6112 Interim Real Estate Taxes	9,174
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	26,000
6150 Current Act 511 Taxes - Proportional Assessments	660,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	262,000
6500 Earnings on Investments	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	143,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	53,000
6960 Services Provided Other Local Governmental Units / LEAs	66,500
6990 Refunds and Other Miscellaneous Revenue	9,500
REVENUE FROM LOCAL SOURCES	\$6,059,517
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,716,779
7160 Tuition for Orphans Subsidy	30,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	612,685
7311 Pupil Transportation Subsidy	438,750
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	310,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	384,838
7360 Safe Schools	54,514
7505 Ready to Learn Block Grant	160,440
7810 State Share of Social Security and Medicare Taxes	300,000
7820 State Share of Retirement Contributions	1,300,000
REVENUE FROM STATE SOURCES	\$9,332,206
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	233,134
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,305
8517 NCLB, Title IV - 21st Century Schools	10,000

Amount

REVENUE FROM FEDERAL SOURCES

8640 Headstart 404,350

REVENUE FROM FEDERAL SOURCES \$683,789

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 16,075,512

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,743,343

Amount of Tax Relief for Homestead Exclusions

\$388,720

Total Approx. Tax Revenue:

\$5,132,063

Approx. Tax Levy for Tax Rate Calculation:

\$5,434,830

Fulton

Total

2018-19 Data		
a. Assessed Value	\$170,594,710	\$170,594,710
b. Real Estate Mills	31.6783	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$405,074,750	\$405,074,750
d. Assessed Value	\$171,563,180	\$171,563,180
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$5,404,150	\$5,404,150
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,404,150	\$5,404,150
(f Total * g)		
i. Base Mills Subject to Index	31.6783	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$5,434,830	\$5,434,830
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	31.6783	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,434,830	\$5,434,830
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,046,110
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,743,343
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,743,343

Amount of Tax Relief for Homestead Exclusions

\$388,720

Total Approx. Tax Revenue:

\$5,132,063

Approx. Tax Levy for Tax Rate Calculation:

\$5,434,830

Fulton

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	32.6920	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,608,743	\$5,608,743
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

Assessed Value Exclusion per Homestead	\$6,932.00	
V. Number of Homestead/Farmstead Properties	1786	1786
Median Assessed Value of Homestead Properties		\$51,190

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,743,343
Amount of Tax Relief for Homestead Exclusions	<u>\$388,720</u>
Total Approx. Tax Revenue:	\$5,132,063
Approx. Tax Levy for Tax Rate Calculation:	\$5,434,830

Fulton	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$384,838	Lowering RE Tax Rate	\$0	\$384,838
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,882			\$3,882
Amount of Tax Relief from State/Local Sources				\$388,720

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>
Fulton	171,563,180	31.6783	5,434,830			94.00000%	
Totals:	171,563,180		5,434,830	388,720	= 5,046,110	X 94.00000%	= 4,743,343

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,000
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	\$5.00	\$0.00	13,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	13,000
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 26,000 26,000

	<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%	600,000	600,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	60,000	60,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 660,000 660,000

Total Act 511, Current Taxes 686,000

Act 511 Tax Limit -->	405,074,750	X	12	4,860,897
	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> Fulton	31.6783	31.6783	0.00%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes					3.2%			
6144	Current Act 511 Trailer Taxes					3.2%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes– Proportional Assessments</u>					3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6152	Current Act 511 Occupation Taxes					3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%			
6154	Current Act 511 Amusement Taxes					3.2%			
6155	Current Act 511 Business Privilege Taxes					3.2%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%			
6157	Current Act 511 Mercantile Taxes					3.2%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,840,442
1200 Special Programs - Elementary / Secondary	1,859,876
1300 Vocational Education	570,449
1400 Other Instructional Programs - Elementary / Secondary	10,323
Total Instruction	\$10,281,090
2000 Support Services	
2100 Support Services - Students	551,744
2200 Support Services - Instructional Staff	338,397
2300 Support Services - Administration	1,122,522
2400 Support Services - Pupil Health	133,560
2500 Support Services - Business	293,735
2600 Operation and Maintenance of Plant Services	1,180,435
2700 Student Transportation Services	740,837
2800 Support Services - Central	105,617
Total Support Services	\$4,466,847
3000 Operation of Non-Instructional Services	
3200 Student Activities	270,769
3300 Community Services	404,350
Total Operation of Non-Instructional Services	\$675,119
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	932,454
Total Other Expenditures and Financing Uses	\$932,454
Total Estimated Expenditures and Other Financing Uses	\$16,355,510

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	4,109,594
200 Personnel Services - Employee Benefits	3,145,038
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	306,000
600 Supplies	159,310
700 Property	78,000
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$7,840,442
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	915,303
200 Personnel Services - Employee Benefits	602,423
300 Purchased Professional and Technical Services	124,000
500 Other Purchased Services	200,650
600 Supplies	17,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$1,859,876
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	126,168
200 Personnel Services - Employee Benefits	108,444
500 Other Purchased Services	335,837
Total Vocational Education	\$570,449
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	823
300 Purchased Professional and Technical Services	7,500
Total Other Instructional Programs - Elementary / Secondary	\$10,323
Total Instruction	\$10,281,090
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	304,949
200 Personnel Services - Employee Benefits	242,665
600 Supplies	4,130
Total Support Services - Students	\$551,744
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	163,902
200 Personnel Services - Employee Benefits	124,264
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	28,631
500 Other Purchased Services	6,600
Total Support Services - Instructional Staff	\$338,397
2300 <u>Support Services - Administration</u>	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	585,643
200 Personnel Services - Employee Benefits	461,179
300 Purchased Professional and Technical Services	49,200
500 Other Purchased Services	5,800
600 Supplies	9,500
800 Other Objects	11,200
Total Support Services - Administration	\$1,122,522
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	76,504
200 Personnel Services - Employee Benefits	53,056
600 Supplies	4,000
Total Support Services - Pupil Health	\$133,560
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	151,137
200 Personnel Services - Employee Benefits	130,298
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	500
600 Supplies	10,000
800 Other Objects	300
Total Support Services - Business	\$293,735
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	134,302
200 Personnel Services - Employee Benefits	101,738
300 Purchased Professional and Technical Services	454,964
400 Purchased Property Services	77,900
500 Other Purchased Services	128,281
600 Supplies	267,050
700 Property	15,000
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$1,180,435
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	29,046
200 Personnel Services - Employee Benefits	18,891
500 Other Purchased Services	683,500
600 Supplies	9,400
Total Student Transportation Services	\$740,837
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	72,617
200 Personnel Services - Employee Benefits	29,500
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	500
Total Support Services - Central	\$105,617
Total Support Services	\$4,466,847
3000 <u>Operation of Non-Instructional Services</u>	

<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	143,935
200 Personnel Services - Employee Benefits	57,334
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,000
500 Other Purchased Services	32,000
600 Supplies	15,500
Total Student Activities	\$270,769
3300 <u>Community Services</u>	
800 Other Objects	404,350
Total Community Services	\$404,350
Total Operation of Non-Instructional Services	\$675,119
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	932,454
Total Debt Service / Other Expenditures and Financing Uses	\$932,454
Total Other Expenditures and Financing Uses	\$932,454
TOTAL EXPENDITURES	\$16,355,510

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	3,000,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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	500,000	500,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,500,000	\$3,000,000

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$3,500,000** **\$3,000,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	14,130,000	13,565,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	550,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$14,680,000	\$14,165,000

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		

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	\$14,680,000	\$14,165,000

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

\$14,680,000

\$14,165,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,220,002
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,220,002

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,520,002
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