

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

John's Stearns

Date

6/11/19

Secretary of the Board - Original Signature Required

Robert Moore

Date

6/11/19

Chief School Administrator - Original Signature Required

[Signature]

Date

6/11/19

Cara Michaels

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Extn :

Contact Person

Telephone

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 : Cheltenham SD	COUNTY : Montgomery	AUN : 123461302
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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	\$122290352
Ending Unassigned Fund Balance	\$6037022
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/14/19
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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 : Cheltenham SD	County : Montgomery	AUN Number : 123461302
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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 14, 2019
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DUE DATE:
 IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

1810 Nonspendable Fund Balance	1,136,178
1820 Restricted Fund Balance	
1830 Committed Fund Balance	7,677,271
1840 Assigned Fund Balance	1,080,060
1850 Unassigned Fund Balance	4,747,147

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$13,504,478

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	93,724,350
7000 Revenue from State Sources	25,097,232
3000 Revenue from Federal Sources	735,042
3000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$119,556,624

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$133,061,102

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	83,815,152
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	88,000
6140 Current Act 5111 Taxes - Flat Rate Assessments	55,000
6150 Current Act 5111 Taxes - Proportional Assessments	4,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,850,000
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	79,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	862,198
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	15,000
6980 Revenue from Community Services Activities	1,200,000
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES

\$93,724,350

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	5,508,654
7160 Tuition for Orphans Subsidy	375,000
7271 Special Education funds for School-Aged Pupils	2,632,582
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	850,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	105,000
7340 State Property Tax Reduction Allocation	3,523,496
7810 State Share of Social Security and Medicare Taxes	1,940,500
7820 State Share of Retirement Contributions	8,762,000

REVENUE FROM STATE SOURCES

\$25,097,232

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	486,017
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	114,879
8517 NCLB, Title IV - 21st Century Schools	34,146
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

REVENUE FROM FEDERAL SOURCES

\$735,042

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

119,556,624

Act 1 Index (Current): 2.6%

Rate

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$83,815,152**
 Amount of Tax Relief for Homestead Exclusions **\$3,523,496**
 Total Approx. Tax Revenue: **\$87,338,648**
 Approx. Tax Levy for Tax Rate Calculation: **\$90,468,674**
 Montgomery

Total

2018-19 Data

a. Assessed Value **\$1,872,080,400** **\$1,872,080,400**
 b. Real Estate Mills **47.0539**

I. 2019-20 Data

c. 2017 STEB Market Value **\$2,729,426,331** **\$2,729,426,331**
 d. Assessed Value **\$1,873,938,140** **\$1,873,938,140**
 e. Assessed Value of New Constr/ Renov **\$0** **\$0**

2018-19 Calculations

f. 2018-19 Tax Levy **\$88,088,684** **\$88,088,684**
 (a * b)

2019-20 Calculations

g. Percent of Total Market Value **100.000000%** **100.000000%**
 h. Rebalanced 2018-19 Tax Levy **\$88,088,684** **\$88,088,684**

(f Total * g)
 i. Base Mills Subject to Index **47.0539**
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage **96.400000%** **96.400000%**
 k. Tax Levy Needed **\$90,468,674** **\$90,468,674**
 (Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate **48.2773**
 (k / d * 1000)

III. m. Tax Levy Generated by Mills **\$90,468,674** **\$90,468,674**
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions **\$86,945,178**

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills **\$83,815,152**

(n * Est. Pct. Collection)

Act 1 Index (Current): 2.6%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$83,815,152**
 Amount of Tax Relief for Homestead Exclusions **\$3,523,496**
 Total Approx. Tax Revenue: **\$87,338,648**
 Approx. Tax Levy for Tax Rate Calculation: **\$90,468,674**
 Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	48.2773	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$90,468,674	\$90,468,674
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,218.00	
Number of Homestead/Farmstead Properties	7924	7924
Median Assessed Value of Homestead Properties		\$143,550

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$83,815,152

Amount of Tax Relief for Homestead Exclusions

\$3,523,496

Total Approx. Tax Revenue:

\$87,338,648

Approx. Tax Levy for Tax Rate Calculation:

\$90,468,674

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$3,523,496

Lowering RE Tax Rate

\$3,523,496

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$3,523,496

CODE

3111 Current Real Estate Taxes

Amount of Tax Relief for Homestead Exclusions Tax Levy Minus Homestead Exclusions Percent Collected Net Tax Revenue Generated By Mills

County Name Taxable Assessed Value Real Estate Mills Tax Levy Generated by Mills

Montgomery 1,873,938,140 48.2773 90,468,674 3,523,496 = 86,945,178 X 96.400000% = 83,815,152

Totals: 1,873,938,140 90,468,674 - 3,523,496 = 86,945,178 X 96.400000% = 83,815,152

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679			0
6140	Current Act 511 Taxes - Flat Rate Assessments			
6141	Current Act 511 Per Capita Taxes	\$0.00	0	0
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	55,000	55,000
6144	Current Act 511 Trailer Taxes	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments				55,000
6150	Current Act 511 Taxes - Proportional Assessments			
6151	Current Act 511 Earned Income Taxes	0.500%	3,750,000	3,750,000
6152	Current Act 511 Occupation Taxes	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	850,000	850,000
6154	Current Act 511 Amusement Taxes	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000%	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.1500%	350,000	350,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes - Proportional Assessments				4,950,000
Total Act 511, Current Taxes				5,005,000

Act 511 Tax Limit -->

2,729,426,331 X Market Value Mills 12 32,753,116 (511 Limit)

Tax Function	Description	Tax Rate Charged In: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged In: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Montgomery	47.0539	48.2773	2.60%	Yes	2.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	2.6%				
6157	Current Act 511 Mercantile Taxes	0.1500	0.1500	0.00%	Yes	2.6%				

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary	46,441,557
1200 Special Programs - Elementary / Secondary	19,643,822
1300 Vocational Education	2,882,025
1400 Other Instructional Programs - Elementary / Secondary	108,253
Total Instruction	\$69,075,657

1000 Support Services

2100 Support Services - Students	4,593,539
2200 Support Services - Instructional Staff	4,824,756
2300 Support Services - Administration	7,828,982
2400 Support Services - Pupil Health	986,182
2500 Support Services - Business	1,351,537
2600 Operation and Maintenance of Plant Services	9,543,144
2700 Student Transportation Services	8,179,177
2800 Support Services - Central	2,283,623
Total Support Services	\$39,590,940

1000 Operation of Non-Instructional Services

3200 Student Activities	1,614,652
3300 Community Services	1,222,428
Total Operation of Non-Instructional Services	\$2,837,080

1000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses	10,786,675
Total Other Expenditures and Financing Uses	\$10,786,675

Total Estimated Expenditures and Other Financing Uses

\$122,290,352

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	26,625,681
200 Personnel Services - Employee Benefits	16,086,643
300 Purchased Professional and Technical Services	1,537,150
400 Purchased Property Services	516,200
500 Other Purchased Services	1,048,990
600 Supplies	601,798
700 Property	23,139
800 Other Objects	1,956
Total Regular Programs - Elementary / Secondary	\$46,441,557

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	7,759,222
200 Personnel Services - Employee Benefits	4,838,573
300 Purchased Professional and Technical Services	3,524,000
500 Other Purchased Services	3,458,083
600 Supplies	63,419
800 Other Objects	525
Total Special Programs - Elementary / Secondary	\$19,643,822

1300 Vocational Education

100 Personnel Services - Salaries	1,010,719
200 Personnel Services - Employee Benefits	539,854
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	3,050
500 Other Purchased Services	1,290,052
600 Supplies	32,950
700 Property	4,650
800 Other Objects	250
Total Vocational Education	\$2,882,025

1400 Other Instructional Programs - Elementary / Secondary

300 Purchased Professional and Technical Services	37,203
500 Other Purchased Services	44,000
600 Supplies	8,300
800 Other Objects	18,750
Total Other Instructional Programs - Elementary / Secondary	\$108,253

Total Instruction

\$69,075,657

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	2,415,402
200 Personnel Services - Employee Benefits	1,490,756
300 Purchased Professional and Technical Services	566,187
400 Purchased Property Services	6,100
500 Other Purchased Services	15,144
600 Supplies	87,135

Description	Amount
700 Property	5,355
800 Other Objects	7,460
Total Support Services - Students	\$4,593,539

2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,417,193
200 Personnel Services - Employee Benefits	1,210,345
300 Purchased Professional and Technical Services	483,314
400 Purchased Property Services	1,500
500 Other Purchased Services	18,628
600 Supplies	683,211
800 Other Objects	10,565
Total Support Services - Instructional Staff	\$4,824,756

2300 Support Services - Administration	
100 Personnel Services - Salaries	3,712,777
200 Personnel Services - Employee Benefits	2,161,776
300 Purchased Professional and Technical Services	868,200
400 Purchased Property Services	3,000
500 Other Purchased Services	131,705
600 Supplies	142,461
700 Property	1,888
800 Other Objects	807,175
Total Support Services - Administration	\$7,828,982

2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	555,369
200 Personnel Services - Employee Benefits	382,361
300 Purchased Professional and Technical Services	1,676
400 Purchased Property Services	3,315
500 Other Purchased Services	3,040
600 Supplies	40,421
Total Support Services - Pupil Health	\$986,182

2500 Support Services - Business	
100 Personnel Services - Salaries	623,419
200 Personnel Services - Employee Benefits	387,716
300 Purchased Professional and Technical Services	14,700
400 Purchased Property Services	231,752
500 Other Purchased Services	44,100
600 Supplies	33,850
800 Other Objects	16,000
Total Support Services - Business	\$1,351,537

2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,039,348
200 Personnel Services - Employee Benefits	2,609,446
300 Purchased Professional and Technical Services	370,750
400 Purchased Property Services	651,800
500 Other Purchased Services	293,600

Description	Amount
600 Supplies	1,551,750
700 Property	25,000
800 Other Objects	1,450
Total Operation and Maintenance of Plant Services	\$9,543,144

2700 Student Transportation Services	
100 Personnel Services - Salaries	147,417
200 Personnel Services - Employee Benefits	81,910
500 Other Purchased Services	7,906,500
600 Supplies	43,000
700 Property	350
Total Student Transportation Services	\$8,179,177

2800 Support Services - Central	
100 Personnel Services - Salaries	978,744
200 Personnel Services - Employee Benefits	592,879
300 Purchased Professional and Technical Services	64,500
400 Purchased Property Services	10,000
500 Other Purchased Services	263,500
600 Supplies	303,000
700 Property	70,000
800 Other Objects	1,000
Total Support Services - Central	\$2,283,623
Total Support Services	\$39,590,940

3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	827,871
200 Personnel Services - Employee Benefits	383,869
300 Purchased Professional and Technical Services	43,900
400 Purchased Property Services	23,000
500 Other Purchased Services	162,065
600 Supplies	99,105
700 Property	32,900
800 Other Objects	41,942
Total Student Activities	\$1,614,652

3300 Community Services	
100 Personnel Services - Salaries	706,253
200 Personnel Services - Employee Benefits	333,175
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	20,000
600 Supplies	103,000
Total Community Services	\$1,222,428
Total Operation of Non-Instructional Services	\$2,837,080

5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,435,000

Description	Amount
900 Other Uses of Funds	6,351,675
Total Debt Service / Other Expenditures and Financing Uses	\$10,786,675
Total Other Expenditures and Financing Uses	\$10,786,675
TOTAL EXPENDITURES	\$122,290,352

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	10,700,000	10,500,000
Capital Reserve Fund - \$ 1431	6,750,000	3,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	220,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	80,000	80,000
Private Purpose Trust Fund	76,000	76,000
Investment Trust Fund		
Pension Trust Fund	850,000	875,000
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,826,000	\$19,881,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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
Permanent Fund

06/30/2019 Estimate

06/30/2020 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$23,826,000

\$19,881,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General 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 General Fund

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

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

06/30/2019 Estimate

06/30/2020 Projection

Long-Term Indebtedness

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1650

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

06/30/2019 Estimate

06/30/2020 Projection

Long-Term Indebtedness

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,500,000	1,500,000
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	3,000,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
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	\$4,650,000	\$2,150,000
TOTAL INDEBTEDNESS	\$4,650,000	\$2,150,000

Account Description

Amounts

0810 Nonspendable Fund Balance	1,136,178
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,733,728
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,037,022

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$10,770,750

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$11,906,928