

FINAL 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 Required6/19/19
Date

Secretary of the Board - Original Signature Required6/19/19
Date

Chief School Administrator - Original Signature Required6-19-19
DateMiranda Weaver

Contact Person(717)244-4021 Extn :4245

Telephone Extensionmiranda.weaver@dallastown.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallastown Area SD	COUNTY : York	AUN : 112671603
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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	\$109802123
Ending Unassigned Fund Balance	\$8152490
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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 6-19-19
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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 : Dallastown Area SD	County : York	AUN Number : 112671603
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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 6/19/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Set aside for unforeseen expenses that were not budgeted.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Set aside for health insurance reserve and future PSERS rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Set aside to transfer over to Capital Reserve.

ITEM	AMOUNTS	
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		
0830 Committed Fund Balance	2,134,887	
0840 Assigned Fund Balance	300,000	
0850 Unassigned Fund Balance	8,355,811	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,790,698</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	79,165,887	
7000 Revenue from State Sources	29,125,943	
8000 Revenue from Federal Sources	983,600	
9000 Other Financing Sources	405,000	
Total Estimated Revenues And Other Financing Sources		<u>\$109,680,430</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$120,471,128</u>

LEA : 112671603 Dallastown Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	67,339,150
6112 Interim Real Estate Taxes	522,500
6113 Public Utility Realty Taxes	71,000
6114 Payments in Lieu of Current Taxes - State / Local	101,000
6150 Current Act 511 Taxes - Proportional Assessments	7,211,152
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	193,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,510,300
6910 Rentals	30,000
6940 Tuition from Patrons	213,000
6980 Revenue from Community Services Activities	110,000
6990 Refunds and Other Miscellaneous Revenue	14,785
REVENUE FROM LOCAL SOURCES	\$79,165,887
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,916,951
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	2,793,014
7311 Pupil Transportation Subsidy	1,628,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,090,098
7330 Health Services (Medical, Dental, Nurse, Act 25)	110,000
7340 State Property Tax Reduction Allocation	1,390,017
7505 Ready to Learn Block Grant	650,028
7810 State Share of Social Security and Medicare Taxes	2,044,535
7820 State Share of Retirement Contributions	9,307,800
REVENUE FROM STATE SOURCES	\$29,125,943
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	777,800
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	173,800
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	32,000
REVENUE FROM FEDERAL SOURCES	\$983,600
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	400,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$405,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	109,680,430

AUN: 112671603 Dallastown Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$67,339,150	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,017</u>	
Total Approx. Tax Revenue:	\$68,729,167	
Approx. Tax Levy for Tax Rate Calculation:	\$71,171,520	
	York	Total

2018-19 Data		
a. Assessed Value	\$2,971,916,160	\$2,971,916,160
b. Real Estate Mills	23.6600	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$3,051,543,311	\$3,051,543,311
d. Assessed Value	\$3,048,030,820	\$3,048,030,820
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$70,315,536	\$70,315,536
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$70,315,536	\$70,315,536
(f Total * g)		
i. Base Mills Subject to Index	23.6600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$71,171,520	\$71,171,520
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	23.3500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$71,171,520	\$71,171,520
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$69,781,503
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$67,339,150
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$67,339,150	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,017</u>	
Total Approx. Tax Revenue:	\$68,729,167	
Approx. Tax Levy for Tax Rate Calculation:	\$71,171,520	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.3698	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$74,279,901	\$74,279,901
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	\$5,700.00	
Number of Homestead/Farmstead Properties	10375	10375
Median Assessed Value of Homestead Properties		\$138,700

Act 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$67,339,150
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,017</u>
Total Approx. Tax Revenue:	\$68,729,167
Approx. Tax Levy for Tax Rate Calculation:	\$71,171,520

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,390,017	Lowering RE Tax Rate	\$0	\$1,390,017
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,390,017

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112671603 Dallastown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
York	3,048,030,820	23.3500	71,171,520			96.50000%	
Totals:	3,048,030,820		71,171,520	- 1,390,017	= 69,781,503	X 96.50000%	= 67,339,150
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	6,186,152	6,186,152
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,025,000	1,025,000
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						7,211,152	7,211,152
Total Act 511, Current Taxes							7,211,152
Act 511 Tax Limit -->				3,051,543,311	X	12	36,618,520
				Market Value		Mills	(511 Limit)

Tax Function	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		
6111	<u>Current Real Estate Taxes</u>									
	York	23.6600	23.3500	-1.30%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	53,991,476
1200 Special Programs - Elementary / Secondary	14,416,429
1300 Vocational Education	1,689,900
1400 Other Instructional Programs - Elementary / Secondary	836,248
Total Instruction	\$70,934,053
2000 Support Services	
2100 Support Services - Students	4,663,998
2200 Support Services - Instructional Staff	2,521,699
2300 Support Services - Administration	5,402,445
2400 Support Services - Pupil Health	1,344,704
2500 Support Services - Business	846,498
2600 Operation and Maintenance of Plant Services	6,903,913
2700 Student Transportation Services	4,449,331
2800 Support Services - Central	2,056,272
2900 Other Support Services	127,000
Total Support Services	\$28,315,860
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,684,051
3300 Community Services	122,200
Total Operation of Non-Instructional Services	\$1,806,251
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	497,525
Total Facilities Acquisition, Construction and Improvement Services	\$497,525
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,248,434
Total Other Expenditures and Financing Uses	\$8,248,434
Total Estimated Expenditures and Other Financing Uses	\$109,802,123

LEA : 112671603 Dallastown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,630,809
200 Personnel Services - Employee Benefits	18,796,372
300 Purchased Professional and Technical Services	765,800
400 Purchased Property Services	133,819
500 Other Purchased Services	909,850
600 Supplies	1,269,301
700 Property	461,800
800 Other Objects	23,725
Total Regular Programs - Elementary / Secondary	\$53,991,476
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,867,190
200 Personnel Services - Employee Benefits	3,519,173
300 Purchased Professional and Technical Services	3,573,900
400 Purchased Property Services	51,800
500 Other Purchased Services	1,361,050
600 Supplies	40,916
800 Other Objects	2,400
Total Special Programs - Elementary / Secondary	\$14,416,429
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,689,900
Total Vocational Education	\$1,689,900
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	379,613
200 Personnel Services - Employee Benefits	235,485
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	1,600
500 Other Purchased Services	113,800
600 Supplies	27,150
800 Other Objects	600
Total Other Instructional Programs - Elementary / Secondary	\$836,248
Total Instruction	\$70,934,053
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,760,675
200 Personnel Services - Employee Benefits	1,659,777
300 Purchased Professional and Technical Services	114,800
500 Other Purchased Services	18,970
600 Supplies	102,897
700 Property	4,429
800 Other Objects	2,450
Total Support Services - Students	\$4,663,998
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,262,931
200 Personnel Services - Employee Benefits	860,864
300 Purchased Professional and Technical Services	75,253
400 Purchased Property Services	23,408
500 Other Purchased Services	28,410
600 Supplies	214,782
700 Property	43,001
800 Other Objects	13,050
Total Support Services - Instructional Staff	\$2,521,699
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,971,039
200 Personnel Services - Employee Benefits	1,789,957
300 Purchased Professional and Technical Services	200,200
400 Purchased Property Services	2,992
500 Other Purchased Services	254,770
600 Supplies	46,887
700 Property	750
800 Other Objects	135,850
Total Support Services - Administration	\$5,402,445
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	699,401
200 Personnel Services - Employee Benefits	490,828
300 Purchased Professional and Technical Services	102,600
400 Purchased Property Services	2,000
500 Other Purchased Services	3,675
600 Supplies	46,050
800 Other Objects	150
Total Support Services - Pupil Health	\$1,344,704
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	467,534
200 Personnel Services - Employee Benefits	273,313
300 Purchased Professional and Technical Services	12,450
400 Purchased Property Services	11,270
500 Other Purchased Services	6,500
600 Supplies	52,431
800 Other Objects	23,000
Total Support Services - Business	\$846,498
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,505,188
200 Personnel Services - Employee Benefits	1,738,473
300 Purchased Professional and Technical Services	149,830
400 Purchased Property Services	1,315,665
500 Other Purchased Services	378,478
600 Supplies	814,339
800 Other Objects	1,940

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$6,903,913
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	122,006
200 Personnel Services - Employee Benefits	71,505
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	150
500 Other Purchased Services	4,250,600
600 Supplies	4,770
Total Student Transportation Services	\$4,449,331
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	938,339
200 Personnel Services - Employee Benefits	667,533
300 Purchased Professional and Technical Services	113,115
400 Purchased Property Services	75,918
500 Other Purchased Services	71,100
600 Supplies	181,967
700 Property	5,500
800 Other Objects	2,800
Total Support Services - Central	\$2,056,272
2900 <u>Other Support Services</u>	
500 Other Purchased Services	127,000
Total Other Support Services	\$127,000
Total Support Services	\$28,315,860
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	843,991
200 Personnel Services - Employee Benefits	389,910
300 Purchased Professional and Technical Services	92,500
400 Purchased Property Services	26,700
500 Other Purchased Services	147,850
600 Supplies	147,900
700 Property	13,000
800 Other Objects	22,200
Total Student Activities	\$1,684,051
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	78,000
200 Personnel Services - Employee Benefits	18,700
600 Supplies	8,300
700 Property	13,600
800 Other Objects	3,600
Total Community Services	\$122,200
Total Operation of Non-Instructional Services	\$1,806,251
4000 Facilities Acquisition, Construction and Improvement Services	

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<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	497,525
Total Facilities Acquisition, Construction and Improvement Services	\$497,525
Total Facilities Acquisition, Construction and Improvement Services	\$497,525
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,732,625
900 Other Uses of Funds	4,515,809
Total Debt Service / Other Expenditures and Financing Uses	\$8,248,434
Total Other Expenditures and Financing Uses	\$8,248,434
TOTAL EXPENDITURES	\$109,802,123

LEA : 112671603 Dallastown Area SD

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Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	4,500,000	4,500,000
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	336,000	750,000
Other Capital Projects Fund	1,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	200,000	200,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,411,000	\$6,875,000

Long-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	9,500,000	9,500,000
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	33,000,000	29,000,000
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	1,851	1,851
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$42,501,851	\$38,501,851
TOTAL CASH AND INVESTMENTS	\$48,912,851	\$45,376,851

LEA : 112671603 Dallastown Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	76,015,000	69,455,000
0520 Extended-Term Financing Agreements Payable	419,000	400,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,950,000	1,950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	22,750,000	23,500,000
0599 Other Noncurrent Liabilities	175,000,000	175,000,000
Total General Fund	\$276,134,000	\$270,305,000
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		

<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 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	105,920	49,864
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	2,500	2,500
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$108,420	\$52,364
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$276,242,420	\$270,357,364	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	15,254,000	12,610,000
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	50,000	100,000
Other Capital Projects Fund	1,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	630,000	650,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$17,134,000	\$14,560,000
TOTAL INDEBTEDNESS	\$293,376,420	\$284,917,364

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,094,822
0840 Assigned Fund Balance	421,693
0850 Unassigned Fund Balance	8,152,490
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,669,005
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,669,005