

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/30/2019

PROPOSED VERSION

President of the Board - Original Signature Required

Date


4-25-19



Secretary of the Board - Original Signature Required

Date

4/25/19



Chief School Administrator - Original Signature Required

Date

04/26/2019

Bill Stone

(215)944-1040

Extn :

Contact Person

Telephone

Extension

bill.stone@crsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Council Rock SD	COUNTY : Bucks	AUN : 122092353
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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	\$246260767
Ending Unassigned Fund Balance	\$9854300
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.0%

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

Yes ☒

No ☐

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

**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 : Council Rock SD	County : Bucks	AUN Number : 122092353
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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 4.25.19
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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>
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.	For continued operations and future uncertainties
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For future educational initiatives and self-insured medical claims

<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	30,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	10,610,495	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,443,247	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,053,742</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	186,529,346	
7000 Revenue from State Sources	53,501,979	
8000 Revenue from Federal Sources	1,440,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$241,471,325</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$259,525,067</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	153,283,386
6112 Interim Real Estate Taxes	1,200,000
6113 Public Utility Realty Taxes	186,000
6114 Payments in Lieu of Current Taxes - State / Local	1,960
6140 Current Act 511 Taxes - Flat Rate Assessments	140,000
6150 Current Act 511 Taxes - Proportional Assessments	24,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,450,000
6500 Earnings on Investments	1,750,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,800,000
6910 Rentals	450,000
6940 Tuition from Patrons	128,000
6980 Revenue from Community Services Activities	160,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$186,529,346
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,700,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,475,000
7311 Pupil Transportation Subsidy	1,700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	900,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	230,000
7340 State Property Tax Reduction Allocation	5,433,824
7505 Ready to Learn Block Grant	416,672
7810 State Share of Social Security and Medicare Taxes	4,229,335
7820 State Share of Retirement Contributions	19,387,148
REVENUE FROM STATE SOURCES	\$53,501,979
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	290,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	200,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	900,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,440,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	241,471,325

AUN: 122092353 Council Rock SD

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

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Page - 1 of 3

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$153,283,386

Amount of Tax Relief for Homestead Exclusions \$5,433,824

Total Approx. Tax Revenue: \$158,717,210

Approx. Tax Levy for Tax Rate Calculation: \$163,540,850

Bucks

Total

2018-19 Data		
a. Assessed Value	\$1,290,446,190	\$1,290,446,190
b. Real Estate Mills	123.6070	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$10,927,582,100	\$10,927,582,100
d. Assessed Value	\$1,293,324,240	\$1,293,324,240
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$159,508,182	\$159,508,182
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2018-19 Tax Levy	\$159,508,182	\$159,508,182
(f Total * g)		
i. Base Mills Subject to Index	123.6070	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.94913%	96.94913%
k. Tax Levy Needed	\$163,540,850	\$163,540,850
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)	126.4500	
III.		
m. Tax Levy Generated by Mills	\$163,540,850	\$163,540,850
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$158,107,026
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$153,283,386
(n * Est. Pct. Collection)		

AUN: 122092353 Council Rock SD

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

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Page - 2 of 3

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$153,283,386

Amount of Tax Relief for Homestead Exclusions \$5,433,824

Total Approx. Tax Revenue: \$158,717,210

Approx. Tax Levy for Tax Rate Calculation: \$163,540,850

Bucks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	126.4499	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0001	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$163,540,721	\$163,540,721
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$129	\$129
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$125	\$125

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,198.00	
Number of Homestead/Farmstead Properties	19936	19936
Median Assessed Value of Homestead Properties		\$38,800

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$153,283,386
Amount of Tax Relief for Homestead Exclusions	<u>\$5,433,824</u>
Total Approx. Tax Revenue:	\$158,717,210
Approx. Tax Levy for Tax Rate Calculation:	\$163,540,850

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,433,824	Lowering RE Tax Rate	\$0	\$5,433,824
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,433,824

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	1,293,324,240	126.4500	163,540,850			96.94913%	
Totals:	1,293,324,240		163,540,850	5,433,824	= 158,107,026 X	96.94913% =	153,283,386

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes ± Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes ± Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	140,000
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			140,000
6150 <u>Current Act 511 Taxes ± Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	17,350,000
6152 Current Act 511 Occupation Taxes	400.0000	0.000	4,500,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes ± Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes ± Proportional Assessments			25,050,000
Total Act 511, Current Taxes			24,890,000
Act 511 Tax Limit -->	10,927,582,100 X	12	131,130,985
	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>									
	Bucks	123.6070	126.4500	2.31%	No	2.3%				
	<u>Current Act 511 Taxes ± Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes ± Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6152	Current Act 511 Occupation Taxes	400.0000	400.0000	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	103,310,454
1200 Special Programs - Elementary / Secondary	51,855,191
1300 Vocational Education	2,009,880
1400 Other Instructional Programs - Elementary / Secondary	1,914,199
1500 Nonpublic School Programs	21,396
Total Instruction	\$159,111,120
2000 Support Services	
2100 Support Services - Students	8,503,446
2200 Support Services - Instructional Staff	7,044,131
2300 Support Services - Administration	10,811,822
2400 Support Services - Pupil Health	2,898,426
2500 Support Services - Business	1,584,365
2600 Operation and Maintenance of Plant Services	15,015,139
2700 Student Transportation Services	12,952,579
2800 Support Services - Central	6,008,867
2900 Other Support Services	97,849
Total Support Services	\$64,916,624
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,343,422
3300 Community Services	223,200
Total Operation of Non-Instructional Services	\$3,566,622
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,666,401
Total Other Expenditures and Financing Uses	\$18,666,401
Total Estimated Expenditures and Other Financing Uses	\$246,260,767

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	61,803,290
200 Personnel Services - Employee Benefits	37,474,974
300 Purchased Professional and Technical Services	863,377
400 Purchased Property Services	444,656
500 Other Purchased Services	392,775
600 Supplies	2,022,112
700 Property	299,815
800 Other Objects	9,455
Total Regular Programs - Elementary / Secondary	\$103,310,454
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,507,901
200 Personnel Services - Employee Benefits	19,184,821
300 Purchased Professional and Technical Services	2,655,626
400 Purchased Property Services	12,548
500 Other Purchased Services	2,209,150
600 Supplies	216,632
700 Property	47,806
800 Other Objects	20,707
Total Special Programs - Elementary / Secondary	\$51,855,191
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,009,880
Total Vocational Education	\$2,009,880
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,131,718
200 Personnel Services - Employee Benefits	658,881
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	1,300
500 Other Purchased Services	4,500
600 Supplies	11,800
700 Property	1,000
Total Other Instructional Programs - Elementary / Secondary	\$1,914,199
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,592
600 Supplies	10,804
Total Nonpublic School Programs	\$21,396
Total Instruction	\$159,111,120
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,200,340
200 Personnel Services - Employee Benefits	3,013,476
300 Purchased Professional and Technical Services	211,882
400 Purchased Property Services	900

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,000
600 Supplies	70,178
700 Property	2,000
800 Other Objects	3,670
Total Support Services - Students	\$8,503,446
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,718,243
200 Personnel Services - Employee Benefits	2,356,460
300 Purchased Professional and Technical Services	383,340
400 Purchased Property Services	16,380
500 Other Purchased Services	70,139
600 Supplies	418,376
700 Property	14,860
800 Other Objects	66,333
Total Support Services - Instructional Staff	\$7,044,131
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,698,165
200 Personnel Services - Employee Benefits	3,528,308
300 Purchased Professional and Technical Services	548,325
400 Purchased Property Services	39,687
500 Other Purchased Services	204,450
600 Supplies	214,353
700 Property	17,350
800 Other Objects	561,184
Total Support Services - Administration	\$10,811,822
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,601,543
200 Personnel Services - Employee Benefits	1,154,526
300 Purchased Professional and Technical Services	46,027
400 Purchased Property Services	3,650
500 Other Purchased Services	42,229
600 Supplies	46,186
700 Property	1,000
800 Other Objects	3,265
Total Support Services - Pupil Health	\$2,898,426
2500 Support Services - Business	
100 Personnel Services - Salaries	888,373
200 Personnel Services - Employee Benefits	606,092
300 Purchased Professional and Technical Services	28,200
400 Purchased Property Services	20,000
500 Other Purchased Services	24,500
600 Supplies	13,200
700 Property	1,000
800 Other Objects	3,000
Total Support Services - Business	\$1,584,365

<u>Description</u>	<u>Amount</u>
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,610,201
200 Personnel Services - Employee Benefits	2,532,697
300 Purchased Professional and Technical Services	415,100
400 Purchased Property Services	4,714,125
500 Other Purchased Services	384,820
600 Supplies	2,940,696
700 Property	345,000
800 Other Objects	72,500
Total Operation and Maintenance of Plant Services	\$15,015,139
2700 Student Transportation Services	
100 Personnel Services - Salaries	761,264
200 Personnel Services - Employee Benefits	675,250
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	410,686
500 Other Purchased Services	10,491,589
600 Supplies	528,290
700 Property	80,000
800 Other Objects	500
Total Student Transportation Services	\$12,952,579
2800 Support Services - Central	
100 Personnel Services - Salaries	1,602,829
200 Personnel Services - Employee Benefits	1,004,926
300 Purchased Professional and Technical Services	609,791
400 Purchased Property Services	128,651
500 Other Purchased Services	268,150
600 Supplies	851,950
700 Property	1,532,020
800 Other Objects	10,550
Total Support Services - Central	\$6,008,867
2900 Other Support Services	
500 Other Purchased Services	88,669
800 Other Objects	9,180
Total Other Support Services	\$97,849
Total Support Services	\$64,916,624
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,777,070
200 Personnel Services - Employee Benefits	808,316
300 Purchased Professional and Technical Services	112,150
400 Purchased Property Services	65,365
500 Other Purchased Services	203,065
600 Supplies	239,262
700 Property	56,260
800 Other Objects	81,934

Description	Amount
Total Student Activities	\$3,343,422
3300 Community Services	
100 Personnel Services - Salaries	89,600
200 Personnel Services - Employee Benefits	38,250
400 Purchased Property Services	14,000
500 Other Purchased Services	56,000
600 Supplies	14,850
700 Property	3,400
800 Other Objects	7,100
Total Community Services	\$223,200
Total Operation of Non-Instructional Services	\$3,566,622
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	6,931,401
900 Other Uses of Funds	11,735,000
Total Debt Service / Other Expenditures and Financing Uses	\$18,666,401
Total Other Expenditures and Financing Uses	\$18,666,401
TOTAL EXPENDITURES	\$246,260,767

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	30,000,000	26,000,000
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	4,000,000	4,000,000
Other Capital Projects Fund	40,000,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,000,000	5,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	800,000	800,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$80,200,000	\$61,200,000

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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$80,200,000

\$61,200,000

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection****General Fund**

0510 Bonds Payable	229,230,000	220,060,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,700,000	3,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,411,000	4,411,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$237,341,000	\$228,171,000

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

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

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

\$237,341,000

\$228,171,000

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****\$237,341,000****\$228,171,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	30,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,410,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,854,300
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,264,300
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,294,300