


# FINAL GENERAL FUND BUDGET

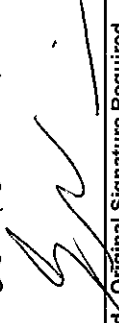
Fiscal Year 2019-2020

## General Fund Budget Approval (Proposed Final)

Date of Adoption of the General Fund Budget: 5-8-19

  
President of the Board - Original Signature Required

5-8-19  
Date

  
Secretary of the Board - Original Signature Required

5-8-19  
Date

  
Chief School Administrator - Original Signature Required

8 May 2019  
Date

Craig D Neiman  
Contact Person

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Telephone      Extension

cranei@bhasd.org  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brandywine Heights Area SD	COUNTY : Berks	AUN : 114060853
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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

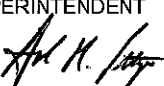
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$33291608
Ending Unassigned Fund Balance	\$1348486
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.1%

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 8 May 2019
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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 : Brandywine Heights Area SD	County : Berks	AUN Number : 114060853
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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 5/8/19
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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.	
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$31,821.00 Function 2700, Object 200: \$33,199.00	PSERS costs plus cost for Family Medical Benefits cause the benefits to exceed wages.
8060	Ending Fund Balance Entry and Budgetary Reserve: if 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget contingency for unforeseen expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: if 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance to use for future expenditures and reserve. Amount is under the 8% limit.
8150	Ending Fund Balance Entry and Budgetary Reserve: if 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance to be used for PSERS employer 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.	Assigned fund balance to be used for identified areas of need such as deferred maintenance projects and state budget delay reserves.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,224,000
0840 Assigned Fund Balance	4,362,973
0850 Unassigned Fund Balance	1,848,486
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,435,459</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	22,134,494
7000 Revenue from State Sources	10,032,141
8000 Revenue from Federal Sources	260,000
9000 Other Financing Sources	2,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$32,428,635</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$39,864,094</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	18,655,075
6112 Interim Real Estate Taxes	31,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	169
6120 Current Per Capita Taxes, Section 679	34,800
6140 Current Act 511 Taxes - Flat Rate Assessments	53,300
6150 Current Act 511 Taxes - Proportional Assessments	2,015,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	655,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	64,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$22,134,494</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,240,500
7160 Tuition for Orphans Subsidy	7,500
7271 Special Education funds for School-Aged Pupils	1,110,000
7311 Pupil Transportation Subsidy	650,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	237,715
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	791,000
7505 Ready to Learn Block Grant	205,220
7810 State Share of Social Security and Medicare Taxes	501,173
7820 State Share of Retirement Contributions	2,224,033
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,032,141</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$260,000</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

**OTHER FINANCING SOURCES \$2,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,428,635**

Act 1 Index (current): 2.7%  
 Calculation Method: 2  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$18,655,075  
 Amount of Tax Relief for Homestead Exclusions: \$791,020  
 Total Approx. Tax Revenue: \$19,446,095  
 Approx. Tax Levy for Tax Rate Calculation: \$20,223,390

	Berks	Total
<b>2018-19 Data</b>		
a. Assessed Value	\$597,694,200	\$597,694,200
b. Real Estate Mills	33.2435	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$863,603,813	\$863,603,813
d. Assessed Value	\$599,034,058	\$599,034,058
e. Assessed Value of New Constr/ Renov	\$0	\$0

<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy (a * b)	\$19,869,447	\$19,869,447
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$19,869,447	\$19,869,447
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	33.2435	

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$20,223,390	\$20,223,390
<b>I. 2019-20 Real Estate Tax Rate (k / d * 1000)</b>		
33.7600		
<b>III.</b>		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$20,223,390	\$20,223,390
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$19,432,370	\$19,432,370
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$18,655,075	\$18,655,075



Act 1 Index (current): 2.7%  
 Calculation Method: 2  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$18,655,075  
 Amount of Tax Relief for Homestead Exclusions: \$791,020  
 Total Approx. Tax Revenue: \$19,446,095  
 Approx. Tax Levy for Tax Rate Calculation: \$20,223,390

	Berks	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	34.1410	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)		\$20,451,622
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	\$6,896.00	
Number of Homestead/Farmstead Properties	3409	3409
Median Assessed Value of Homestead Properties		\$110,250

Act 1 Index (current): 2.7%  
 Calculation Method:  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$18,655,075  
 Amount of Tax Relief for Homestead Exclusions \$791,020  
 Total Approx. Tax Revenue: \$19,446,095  
 Approx. Tax Levy for Tax Rate Calculation: \$20,223,390

	Revenue	Berks	Lowering RE Tax Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$791,000		\$0	\$791,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$20		\$20	\$20
<b>Amount of Tax Relief from State/Local Sources</b>	<b>\$791,020</b>			<b>\$791,020</b>

CODE

6111	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		
Berks	599,034,058	33.7600	20,223,390	96.000000%	
<b>Totals:</b>	<b>599,034,058</b>	<b>33.7600</b>	<b>20,223,390</b>	<b>96.000000%</b>	<b>18,666,075</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			34,800
6140				
6141	\$5.00	\$0.00	34,800	34,800
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	18,500	18,500
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>53,300</b>	<b>53,300</b>
6150				
6151	0.500%	0.000%	1,820,000	1,820,000
6152	0.000%	0.000%	0	0
6153	0.500%	0.000%	195,000	195,000
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>2,015,000</b>	<b>2,015,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,068,300</b>	<b>2,068,300</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>863,603,813 X</b>	<b>12</b>	<b>Mills</b>	<b>10,363,246</b>
	<b>Market Value</b>			<b>(511 Limit)</b>

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>									
	Berks									
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.7%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.7%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,537,203
1200 Special Programs - Elementary / Secondary	4,632,139
1300 Vocational Education	554,532
1400 Other Instructional Programs - Elementary / Secondary	6,215
1500 Nonpublic School Programs	4,500
<b>Total Instruction</b>	<b>\$18,734,589</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,159,910
2200 Support Services - Instructional Staff	1,296,834
2300 Support Services - Administration	1,587,199
2400 Support Services - Pupil Health	358,977
2500 Support Services - Business	585,144
2600 Operation and Maintenance of Plant Services	2,739,678
2700 Student Transportation Services	1,524,720
2800 Support Services - Central	724,942
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>\$10,002,404</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	689,411
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$689,911</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	12,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,502,704
5900 Budgetary Reserve	350,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,852,704</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,291,608</b>

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,490,776
200 Personnel Services - Employee Benefits	4,732,148
300 Purchased Professional and Technical Services	338,600
400 Purchased Property Services	238,482
500 Other Purchased Services	313,930
600 Supplies	417,979
800 Other Objects	5,288
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,537,203</b>
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,887,492
200 Personnel Services - Employee Benefits	1,158,637
300 Purchased Professional and Technical Services	846,160
500 Other Purchased Services	682,300
600 Supplies	57,550
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,632,139</b>
1300 Vocational Education	
500 Other Purchased Services	554,532
<b>Total Vocational Education</b>	<b>\$554,532</b>
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,715
300 Purchased Professional and Technical Services	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$6,215</b>
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	4,500
<b>Total Nonpublic School Programs</b>	<b>\$4,500</b>
<b>Total Instruction</b>	<b>\$18,734,589</b>
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	674,803
200 Personnel Services - Employee Benefits	405,814
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	5,000
500 Other Purchased Services	1,373
600 Supplies	60,000
800 Other Objects	420
<b>Total Support Services - Students</b>	<b>\$1,159,910</b>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	681,698
200 Personnel Services - Employee Benefits	433,381
300 Purchased Professional and Technical Services	75,450

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,200
500 Other Purchased Services	7,810
600 Supplies	89,113
800 Other Objects	2,182
<b>Total Support Services - Instructional Staff</b>	<b>\$1,296,834</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	831,142
200 Personnel Services - Employee Benefits	485,537
300 Purchased Professional and Technical Services	105,500
400 Purchased Property Services	20,600
500 Other Purchased Services	76,555
600 Supplies	37,375
800 Other Objects	30,490
<b>Total Support Services - Administration</b>	<b>\$1,587,199</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	226,078
200 Personnel Services - Employee Benefits	128,694
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	150
500 Other Purchased Services	25
600 Supplies	3,500
800 Other Objects	-230
<b>Total Support Services - Pupil Health</b>	<b>\$358,977</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	353,769
200 Personnel Services - Employee Benefits	171,175
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	3,000
500 Other Purchased Services	2,350
600 Supplies	41,850
800 Other Objects	9,000
<b>Total Support Services - Business</b>	<b>\$585,144</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	555,148
200 Personnel Services - Employee Benefits	360,155
300 Purchased Professional and Technical Services	319,000
400 Purchased Property Services	687,975
500 Other Purchased Services	94,400
600 Supplies	688,500
700 Property	34,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,739,678</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	31,821
200 Personnel Services - Employee Benefits	33,199

Description	Amount
500 Other Purchased Services	1,454,600
600 Supplies	5,100
<b>Total Student Transportation Services</b>	<b>\$1,524,720</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	48,130
200 Personnel Services - Employee Benefits	30,484
300 Purchased Professional and Technical Services	368,428
400 Purchased Property Services	60,000
500 Other Purchased Services	44,650
600 Supplies	172,750
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$724,942</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$10,002,404</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	326,073
200 Personnel Services - Employee Benefits	145,828
300 Purchased Professional and Technical Services	87,500
400 Purchased Property Services	3,730
500 Other Purchased Services	57,250
600 Supplies	56,705
800 Other Objects	12,325
<b>Total Student Activities</b>	<b>\$689,411</b>
<b>3300 Community Services</b>	
600 Supplies	500
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$689,911</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	12,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	242,704
900 Other Uses of Funds	3,260,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,502,704</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	350,000



Description	Amount
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$3,852,704
<b>TOTAL EXPENDITURES</b>	<b>\$33,291,608</b>

Cash and Short-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		
Permanent Fund		

Total Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
	3,000,000	3,000,000

Long-Term Investments

General Fund	
Public Purpose (Expendable) Trust Fund	
Other Comptroller-Approved Special Revenue Funds	
Athletic / School-Sponsored Extra Curricular Activities Fund	
Capital Reserve Fund - \$ 690, \$1850	
Capital Reserve Fund - \$ 1431	
Other Capital Projects Fund	
Debt Service Fund	
Food Service / Cafeteria Operations Fund	
Child Care Operations Fund	
Other Enterprise Funds	
Internal Service Fund	
Private Purpose Trust Fund	
Investment Trust Fund	
Pension Trust Fund	
Activity Fund	
Other Agency Fund	

	06/30/2019 Estimate	06/30/2020 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments	\$3,000,000	\$3,000,000
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>

Long-Term Indebtedness

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	10,235,000	6,975,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	23,000	23,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	650,000	700,000
0599 Other Noncurrent Liabilities	500,000	500,000
<b>Total General Fund</b>	<b>\$11,408,000</b>	<b>\$8,198,500</b>

**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

- 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

06/30/2019 Estimate

06/30/2020 Projection

06/30/2019 Estimate

06/30/2020 Projection

Long-Term Indebtedness

- 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**

06/30/2019 Estimate      06/30/2020 Projection

**Long-Term Indebtedness**

**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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<u>Long-Term Indebtedness</u>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>	<b>\$11,408,000</b>	<b>\$8,198,500</b>
<b>Total Long-Term Indebtedness</b>		



	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Short-Term Payables</b>		
General Fund	350,000	350,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$350,000</b>	<b>\$350,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$11,758,000</b>	<b>\$8,548,500</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	824,000
0840 Assigned Fund Balance	4,400,000
0850 Unassigned Fund Balance	1,348,486
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,572,486</b>
5900 Budgetary Reserve	350,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,922,486</b>