

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 Required

6-10-19
Date


Secretary of the Board - Original Signature Required

6-10-19
Date


Chief School Administrator - Original Signature Required

10 June 2019
Date

Craig D Neiman
Contact Person

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Telephone Extension

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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	\$33215448
Ending Unassigned Fund Balance	\$1937833
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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 10 June 2019
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DUE DATE: AUGUST 15, 2019

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 6/16/19
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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.

AMOUNTS

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

1810 Nonspendable Fund Balance	
1820 Restricted Fund Balance	
1830 Committed Fund Balance	1,224,000
1840 Assigned Fund Balance	3,789,570
1850 Unassigned Fund Balance	2,421,889

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$7,435,459**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	22,137,482
7000 Revenue from State Sources	10,029,153
8000 Revenue from Federal Sources	260,000
9000 Other Financing Sources	2,000

Total Estimated Revenues And Other Financing Sources **\$32,428,635**

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

\$39,864,094

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,658,063
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
REVENUE FROM LOCAL SOURCES	\$22,137,482
REVENUE FROM STATE SOURCES	
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	788,012
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
REVENUE FROM STATE SOURCES	\$10,029,153
REVENUE FROM FEDERAL SOURCES	
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
REVENUE FROM FEDERAL SOURCES	\$260,000

	<u>Amount</u>
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:

Approx. Tax Revenue from RE Taxes:	\$18,658,063	Rate
Amount of Tax Relief for Homestead Exclusions	\$788,032	
Total Approx. Tax Revenue:	\$19,446,095	
Approx. Tax Levy for Tax Rate Calculation:	\$20,223,514	
	Berks	Total

2018-19 Data

a. Assessed Value	\$597,694,200	\$597,694,200
b. Real Estate Mills	33.2435	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$863,603,813	\$863,603,813
d. Assessed Value	\$599,353,761	\$599,353,761
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$19,869,447	\$19,869,447
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2019-20 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy	\$19,869,447	\$19,869,447

III. (f Total * g)

i. Base Mills Subject to Index	33.2435
(h / a * 1000) if no reassessment	
(h / (d-e) * 1000) if reassessment	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.000000%	96.000000%
k. Tax Levy Needed	\$20,223,514	\$20,223,514
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate

(k / d * 1000)	33.7422	
m. Tax Levy Generated by Mills	\$20,223,514	\$20,223,514
(l / 1000 * d)		

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$19,435,482
(m - Amount of Tax Relief for Homestead Exclusions)	
o. Net Tax Revenue Generated by Mills	\$18,658,063
(n * Est. Pct. Collection)	

Act 1 Index (current): 2.7%
 Calculation Method:

approx. Tax Revenue from RE Taxes: \$18,658,063
 amount of Tax Relief for Homestead Exclusions \$788,032
 total Approx. Tax Revenue: \$19,446,095
 approx. Tax Levy for Tax Rate Calculation: \$20,223,514

Total

Index Maximums

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)	\$20,462,537	\$20,462,537
s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$6,874.00	
Number of Homestead/Farmstead Properties	3407	3407
Median Assessed Value of Homestead Properties		\$110,250

Act 1 Index (current): 2.7%
Calculation Method:

approx. Tax Revenue from RE Taxes:	\$18,658,063		
Amount of Tax Relief for Homestead Exclusions	\$788,032		
Total Approx. Tax Revenue:	\$19,446,095		
approx. Tax Levy for Tax Rate Calculation:	\$20,223,514		
		Berks	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,012	Lowering RE Tax Rate	\$0	\$788,012
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$20			\$20
Amount of Tax Relief from State/Local Sources				\$788,032

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
3111	Current Real Estate Taxes		599,353,761	33.7422	20,223,514	788,032	19,435,482	96.000000%	18,658,063
totals:			599,353,761		20,223,514	788,032	19,435,482	96.000000%	18,658,063

	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
Total Current Act 511 Taxes - Flat Rate Assessments			53,300	53,300

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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
Total Current Act 511 Taxes - Proportional Assessments			2,015,000	2,015,000
Total Act 511, Current Taxes			2,068,300	2,068,300

	Act 511 Tax Limit	Market Value	Mills	(511 Limit)
	→	863,603,813	12	10,363,246

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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,486,043
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
Total Instruction	\$18,683,429
2000 Support Services	
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
Total Support Services	\$10,002,404
3000 Operation of Non-Instructional Services	
3200 Student Activities	664,411
3300 Community Services	500
Total Operation of Non-Instructional Services	\$664,911
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,502,704
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$3,852,704
Total Estimated Expenditures and Other Financing Uses	\$33,215,448

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,490,776
200 Personnel Services - Employee Benefits	4,680,988
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
Total Regular Programs - Elementary / Secondary	\$13,486,043
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
Total Special Programs - Elementary / Secondary	\$4,632,139
1300 Vocational Education	
500 Other Purchased Services	554,532
Total Vocational Education	\$554,532
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
Total Other Instructional Programs - Elementary / Secondary	\$6,215
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	4,500
Total Nonpublic School Programs	\$4,500
Total Instruction	\$18,663,429
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
Total Support Services - Students	\$1,159,910
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

Description	Amount
400 Purchased Property Services	7,200
500 Other Purchased Services	7,810
600 Supplies	89,113
800 Other Objects	2,182
Total Support Services - Instructional Staff	\$1,296,834
2300 Support Services - Administration	
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
Total Support Services - Administration	\$1,587,199
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$358,977
2500 Support Services - Business	
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
Total Support Services - Business	\$585,144
2600 Operation and Maintenance of Plant Services	
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
Total Operation and Maintenance of Plant Services	\$2,739,678
2700 Student Transportation Services	
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
Total Student Transportation Services	\$1,524,720
2800 Support Services - Central	
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
Total Support Services - Central	\$724,942
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,002,404
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	326,073
200 Personnel Services - Employee Benefits	145,828
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	3,730
500 Other Purchased Services	57,250
600 Supplies	56,705
800 Other Objects	12,325
Total Student Activities	\$664,411
3300 Community Services	
600 Supplies	500
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$664,911
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
Total Facilities Acquisition, Construction and Improvement Services	\$12,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	242,704
900 Other Uses of Funds	3,260,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,502,704
5900 Budgetary Reserve	
800 Other Objects	350,000

Description	Amount
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$3,852,704
TOTAL EXPENDITURES	\$33,215,448

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

Long-Term Investments

Permanent Fund

Total Long-Term Investments	\$3,000,000	\$3,000,000
TOTAL CASH AND INVESTMENTS	\$3,000,000	\$3,000,000

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	10,235,000	6,975,000
0520 Extended-Term Financing Agreements Payable		
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
Total General Fund	\$11,408,000	\$8,198,500

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, \$1,850

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

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

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

\$11,408,000

\$8,198,500

06/30/2019 Estimate

06/30/2020 Projection

Short-Term Payables
 06/30/2019 Estimate 350,000
 06/30/2020 Projection 350,000

- 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	\$350,000	\$350,000
TOTAL INDEBTEDNESS	\$11,758,000	\$8,548,500

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	824,000
0830 Committed Fund Balance	3,886,813
0840 Assigned Fund Balance	1,937,833
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,648,646
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,998,646