

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Nathan Wertsch

(717)626-3734

Extn :

Contact Person

Telephone

Extension

nwertsch@warwicksd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warwick SD	COUNTY : Lancaster	AUN : 113369003
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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	\$75274020
Ending Unassigned Fund Balance	\$5105971
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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
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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 : Warwick SD	County : Lancaster	AUN Number : 113369003
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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
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for unexpected expenses
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.	Maintain a fund balance per board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintain a fund balance for PSERS/health insurance stabilization, future operating deficits, construction and improvements, and capital expenditures

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,900,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,105,971
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,005,971</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,513,578
7000 Revenue from State Sources	22,202,966
8000 Revenue from Federal Sources	557,476
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$75,274,020</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$90,279,991</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,059,261
6112 Interim Real Estate Taxes	395,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	225,000
6150 Current Act 511 Taxes - Proportional Assessments	6,373,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	515,000
6500 Earnings on Investments	675,000
6700 Revenues from LEA Activities	173,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	604,817
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	196,000
6940 Tuition from Patrons	177,500
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$52,513,578
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,017,612
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	2,302,559
7311 Pupil Transportation Subsidy	685,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,042,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,000
7340 State Property Tax Reduction Allocation	931,177
7505 Ready to Learn Block Grant	533,160
7810 State Share of Social Security and Medicare Taxes	1,179,849
7820 State Share of Retirement Contributions	5,288,500
REVENUE FROM STATE SOURCES	\$22,202,966
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	442,666
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	106,310
8517 NCLB, Title IV - 21st Century Schools	5,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,500
REVENUE FROM FEDERAL SOURCES	\$557,476
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,274,020

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,059,261

Amount of Tax Relief for Homestead Exclusions \$931,177

Total Approx. Tax Revenue: \$43,990,438

Approx. Tax Levy for Tax Rate Calculation: \$45,367,979

Lancaster

Total

2018-19 Data		
a. Assessed Value	\$2,737,469,300	\$2,737,469,300
b. Real Estate Mills	16.3711	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,427,398,940	\$2,427,398,940
d. Assessed Value	\$2,771,223,600	\$2,771,223,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$44,815,384	\$44,815,384
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$44,815,384	\$44,815,384
(f Total * g)		
i. Base Mills Subject to Index	16.3711	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.90000%	96.90000%
k. Tax Levy Needed	\$45,367,979	\$45,367,979
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	16.3711	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$45,367,979	\$45,367,979
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,436,802
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,059,261
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,059,261
Amount of Tax Relief for Homestead Exclusions	<u>\$931,177</u>
Total Approx. Tax Revenue:	\$43,990,438
Approx. Tax Levy for Tax Rate Calculation:	\$45,367,979

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.8131	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,592,860	\$46,592,860
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	\$6,982.00	
Number of Homestead/Farmstead Properties	8147	8147
Median Assessed Value of Homestead Properties		\$195,150

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,059,261
Amount of Tax Relief for Homestead Exclusions	<u>\$931,177</u>
Total Approx. Tax Revenue:	\$43,990,438
Approx. Tax Levy for Tax Rate Calculation:	\$45,367,979
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$931,177	Lowering RE Tax Rate	\$0	\$931,177
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$931,177

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>
Lancaster	2,771,223,600	16.3711	45,367,979			96.90000%	
Totals:	2,771,223,600		45,367,979	931,177 =	44,436,802 X	96.90000% =	43,059,261

	<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	\$0.00	\$0.00	0
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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.650%	0.000%	5,625,000	5,625,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	748,000	748,000
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 6,373,000 6,373,000

Total Act 511, Current Taxes 6,373,000

Act 511 Tax Limit -->	2,427,398,940 X	12	29,128,787
	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> Lancaster	16.3711	16.3711	0.00%	Yes	2.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,573,536
1200 Special Programs - Elementary / Secondary	9,866,690
1300 Vocational Education	1,045,894
1400 Other Instructional Programs - Elementary / Secondary	775,055
1600 Adult Education Programs	12,478
Total Instruction	\$43,273,653
2000 Support Services	
2100 Support Services - Students	2,241,718
2200 Support Services - Instructional Staff	3,576,773
2300 Support Services - Administration	3,775,069
2400 Support Services - Pupil Health	838,891
2500 Support Services - Business	825,587
2600 Operation and Maintenance of Plant Services	4,461,640
2700 Student Transportation Services	3,081,528
2800 Support Services - Central	520,349
2900 Other Support Services	33,750
Total Support Services	\$19,355,305
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,548,059
3300 Community Services	86,000
Total Operation of Non-Instructional Services	\$1,634,059
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	129,113
5200 Interfund Transfers - Out	10,626,890
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$11,006,003
Total Estimated Expenditures and Other Financing Uses	\$75,274,020

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,710,500
200 Personnel Services - Employee Benefits	11,642,553
300 Purchased Professional and Technical Services	856,200
400 Purchased Property Services	175,013
500 Other Purchased Services	629,230
600 Supplies	559,840
800 Other Objects	200
Total Regular Programs - Elementary / Secondary	\$31,573,536
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,522,922
200 Personnel Services - Employee Benefits	2,866,712
300 Purchased Professional and Technical Services	2,111,402
400 Purchased Property Services	3,455
500 Other Purchased Services	300,100
600 Supplies	56,399
700 Property	5,000
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$9,866,690
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	18,492
500 Other Purchased Services	1,027,402
Total Vocational Education	\$1,045,894
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	455,412
200 Personnel Services - Employee Benefits	304,093
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	1,700
600 Supplies	1,350
Total Other Instructional Programs - Elementary / Secondary	\$775,055
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	8,810
200 Personnel Services - Employee Benefits	3,668
Total Adult Education Programs	\$12,478
Total Instruction	\$43,273,653
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,326,341
200 Personnel Services - Employee Benefits	849,040
300 Purchased Professional and Technical Services	13,200
400 Purchased Property Services	14,650
500 Other Purchased Services	5,317
600 Supplies	29,545

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<u>Description</u>	<u>Amount</u>
700 Property	3,000
800 Other Objects	625
Total Support Services - Students	\$2,241,718
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,277,135
200 Personnel Services - Employee Benefits	1,176,055
300 Purchased Professional and Technical Services	16,750
400 Purchased Property Services	68,220
500 Other Purchased Services	6,653
600 Supplies	115,660
700 Property	875,600
800 Other Objects	40,700
Total Support Services - Instructional Staff	\$3,576,773
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,017,701
200 Personnel Services - Employee Benefits	1,256,445
300 Purchased Professional and Technical Services	139,005
400 Purchased Property Services	21,800
500 Other Purchased Services	258,008
600 Supplies	28,800
700 Property	10,700
800 Other Objects	42,610
Total Support Services - Administration	\$3,775,069
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	488,270
200 Personnel Services - Employee Benefits	328,660
300 Purchased Professional and Technical Services	8,350
400 Purchased Property Services	3,200
500 Other Purchased Services	825
600 Supplies	7,486
700 Property	2,000
800 Other Objects	100
Total Support Services - Pupil Health	\$838,891
2500 Support Services - Business	
100 Personnel Services - Salaries	398,328
200 Personnel Services - Employee Benefits	248,009
300 Purchased Professional and Technical Services	92,100
400 Purchased Property Services	33,625
500 Other Purchased Services	37,675
600 Supplies	12,750
700 Property	2,000
800 Other Objects	1,100
Total Support Services - Business	\$825,587
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,500,075

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,260,245
300 Purchased Professional and Technical Services	134,450
400 Purchased Property Services	132,045
500 Other Purchased Services	78,600
600 Supplies	1,207,600
700 Property	146,050
800 Other Objects	2,575
Total Operation and Maintenance of Plant Services	\$4,461,640
2700 Student Transportation Services	
100 Personnel Services - Salaries	64,946
200 Personnel Services - Employee Benefits	43,086
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	350
500 Other Purchased Services	2,763,946
600 Supplies	500
700 Property	250
800 Other Objects	205,200
Total Student Transportation Services	\$3,081,528
2800 Support Services - Central	
100 Personnel Services - Salaries	271,323
200 Personnel Services - Employee Benefits	244,201
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,400
500 Other Purchased Services	850
600 Supplies	425
700 Property	350
800 Other Objects	300
Total Support Services - Central	\$520,349
2900 Other Support Services	
500 Other Purchased Services	33,750
Total Other Support Services	\$33,750
Total Support Services	\$19,355,305
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	806,440
200 Personnel Services - Employee Benefits	388,619
300 Purchased Professional and Technical Services	105,615
400 Purchased Property Services	2,200
500 Other Purchased Services	73,060
600 Supplies	71,500
700 Property	50,275
800 Other Objects	50,350
Total Student Activities	\$1,548,059
3300 Community Services	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	57,500
800 Other Objects	28,500
Total Community Services	\$86,000
Total Operation of Non-Instructional Services	\$1,634,059
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
900 Other Uses of Funds	119,113
Total Debt Service / Other Expenditures and Financing Uses	\$129,113
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,626,890
Total Interfund Transfers - Out	\$10,626,890
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$11,006,003
TOTAL EXPENDITURES	\$75,274,020

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	15,005,971	15,005,971
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	6,615,101	7,158,103
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	\$21,621,072	\$22,164,074
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Long-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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$21,621,072	\$22,164,074
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

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

Total General Fund

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

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

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

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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		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	53,155,000	45,310,000
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		
Total Short-Term Payables	\$53,155,000	\$45,310,000
TOTAL INDEBTEDNESS	\$53,155,000	\$45,310,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,900,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,105,971
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,005,971
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,255,971