

PRELIMINARY 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

Robert W Reinhart

(215)944-1040

Extn :

Contact Person

Telephone

Extension

rreinhardt@crsd.org

Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$989,211.00 Approved Referendum Exception Amt: \$0.00	We will be submitting for Referendum Exceptions
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 is maintained to be used for unforeseen events and to operate school district in case of negative budget variances
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	There is an estimated \$2,500,000 committed for future educational initiatives There is also \$3,889,000 committed for financial risks associated with self insurance activities

<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	6,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,750,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	193,053,250
7000 Revenue from State Sources	48,378,095
8000 Revenue from Federal Sources	1,440,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$242,871,345</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$261,621,345</u>

LEA : 122092353 Council Rock SD

Printed 1/7/2019 9:26:47 AM

Page - 1 of 1

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	159,707,290
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	2,550,000
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 \$193,053,250**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	14,700,000
7160 Tuition for Orphans Subsidy	30,000
7170 School Improvement Grants	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
7501 PA Accountability Grants	416,762
7810 State Share of Social Security and Medicare Taxes	4,154,890
7820 State Share of Retirement Contributions	19,771,443

REVENUE FROM STATE SOURCES \$48,378,095**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) Reimbursements (Access)	900,000

REVENUE FROM FEDERAL SOURCES \$1,440,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 242,871,345**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$159,707,290

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$159,707,290

Approx. Tax Levy for Tax Rate Calculation: \$164,307,912

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	\$1,291,343,090	\$1,291,343,090
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	97.20000%	97.20000%
k. Tax Levy Needed	\$164,307,912	\$164,307,912
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)	127.2380	
III.		
m. Tax Levy Generated by Mills	\$164,307,912	\$164,307,912
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$164,307,912
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$159,707,290
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$159,707,290	
Amount of Tax Relief for Homestead Exclusions		\$0	
Total Approx. Tax Revenue:		\$159,707,290	
Approx. Tax Levy for Tax Rate Calculation:		\$164,307,912	
	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))	0.7881		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$163,290,205		\$163,290,205
IV. s. Millage Rate within Index? (If l > p Then No)	No		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,017,707		\$1,017,707
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$989,211		\$989,211

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00		
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$159,707,290
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$159,707,290
Approx. Tax Levy for Tax Rate Calculation:	\$164,307,912
	Bucks

Total

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

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	1,291,343,090	127.2380	164,307,912			97.20000%	
Totals:	1,291,343,090		164,307,912	0	164,307,912	97.20000%	159,707,290

	<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 140,000 140,000

	<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	0.500%	0.000%	17,350,000	17,350,000
6152 Current Act 511 Occupation Taxes	400.0000	0.0000	4,500,000	4,200,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,200,000	3,200,000
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 25,050,000 24,750,000

Total Act 511, Current Taxes 24,890,000

Act 511 Tax Limit -->	10,927,582,100	12	131,130,985
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Bucks	123.6070	127.2380	2.94%	No	2.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
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%			

LEA : 122092353 Council Rock SD

Printed 1/7/2019 9:26:50 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	102,317,502
1200 Special Programs - Elementary / Secondary	52,292,862
1300 Vocational Education	2,055,191
1400 Other Instructional Programs - Elementary / Secondary	1,845,474
1500 Nonpublic School Programs	10,804
Total Instruction	\$158,521,833
2000 Support Services	
2100 Support Services - Students	8,664,935
2200 Support Services - Instructional Staff	7,201,008
2300 Support Services - Administration	10,990,125
2400 Support Services - Pupil Health	2,903,531
2500 Support Services - Business	1,795,868
2600 Operation and Maintenance of Plant Services	15,052,158
2700 Student Transportation Services	12,801,217
2800 Support Services - Central	5,529,640
2900 Other Support Services	99,260
Total Support Services	\$65,037,742
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,678,785
3300 Community Services	213,876
Total Operation of Non-Instructional Services	\$3,892,661
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	\$246,118,637

2019-2020 Preliminary General Fund Budget

LEA : 122092353 Council Rock SD

Printed 1/7/2019 9:26:51 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	60,444,154
200 Personnel Services - Employee Benefits	38,127,239
300 Purchased Professional and Technical Services	894,124
400 Purchased Property Services	460,692
500 Other Purchased Services	384,438
600 Supplies	1,708,663
700 Property	290,624
800 Other Objects	7,568
Total Regular Programs - Elementary / Secondary	\$102,317,502
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,924,670
200 Personnel Services - Employee Benefits	19,909,452
300 Purchased Professional and Technical Services	2,926,873
400 Purchased Property Services	9,180
500 Other Purchased Services	2,218,500
600 Supplies	221,485
700 Property	61,384
800 Other Objects	21,318
Total Special Programs - Elementary / Secondary	\$52,292,862
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,055,191
Total Vocational Education	\$2,055,191
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,114,527
200 Personnel Services - Employee Benefits	619,665
300 Purchased Professional and Technical Services	91,800
400 Purchased Property Services	1,326
500 Other Purchased Services	5,100
600 Supplies	12,036
700 Property	1,020
Total Other Instructional Programs - Elementary / Secondary	\$1,845,474
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,804
Total Nonpublic School Programs	\$10,804
Total Instruction	\$158,521,833
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,212,453
200 Personnel Services - Employee Benefits	3,169,691
300 Purchased Professional and Technical Services	206,690
400 Purchased Property Services	4,080
500 Other Purchased Services	1,020

LEA : 122092353 Council Rock SD

Printed 1/7/2019 9:26:51 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	67,212
700 Property	2,040
800 Other Objects	1,749
Total Support Services - Students	\$8,664,935
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,858,162
200 Personnel Services - Employee Benefits	2,541,052
300 Purchased Professional and Technical Services	186,715
400 Purchased Property Services	18,054
500 Other Purchased Services	69,736
600 Supplies	445,438
700 Property	11,456
800 Other Objects	70,395
Total Support Services - Instructional Staff	\$7,201,008
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,669,864
200 Personnel Services - Employee Benefits	3,684,627
300 Purchased Professional and Technical Services	537,158
400 Purchased Property Services	40,481
500 Other Purchased Services	348,014
600 Supplies	156,989
700 Property	22,338
800 Other Objects	530,654
Total Support Services - Administration	\$10,990,125
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,545,023
200 Personnel Services - Employee Benefits	1,213,018
300 Purchased Professional and Technical Services	50,064
400 Purchased Property Services	4,029
500 Other Purchased Services	38,760
600 Supplies	46,247
700 Property	3,060
800 Other Objects	3,330
Total Support Services - Pupil Health	\$2,903,531
2500 Support Services - Business	
100 Personnel Services - Salaries	999,586
200 Personnel Services - Employee Benefits	704,584
300 Purchased Professional and Technical Services	28,764
400 Purchased Property Services	20,400
500 Other Purchased Services	24,990
600 Supplies	13,464
700 Property	1,020
800 Other Objects	3,060
Total Support Services - Business	\$1,795,868
2600 Operation and Maintenance of Plant Services	

2019-2020 Preliminary General Fund Budget

LEA : 122092353 Council Rock SD

Printed 1/7/2019 9:26:51 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,574,965
200 Personnel Services - Employee Benefits	2,618,616
300 Purchased Professional and Technical Services	423,402
400 Purchased Property Services	4,804,628
500 Other Purchased Services	393,641
600 Supplies	2,958,446
700 Property	206,550
800 Other Objects	71,910
Total Operation and Maintenance of Plant Services	\$15,052,158
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	674,464
200 Personnel Services - Employee Benefits	623,819
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	413,800
500 Other Purchased Services	10,508,918
600 Supplies	496,321
700 Property	78,030
800 Other Objects	765
Total Student Transportation Services	\$12,801,217
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,561,789
200 Personnel Services - Employee Benefits	1,041,663
300 Purchased Professional and Technical Services	413,919
400 Purchased Property Services	132,916
500 Other Purchased Services	172,795
600 Supplies	775,325
700 Property	1,421,543
800 Other Objects	9,690
Total Support Services - Central	\$5,529,640
2900 <u>Other Support Services</u>	
500 Other Purchased Services	90,080
800 Other Objects	9,180
Total Other Support Services	\$99,260
Total Support Services	\$65,037,742
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,000,789
200 Personnel Services - Employee Benefits	903,944
300 Purchased Professional and Technical Services	113,373
400 Purchased Property Services	67,171
500 Other Purchased Services	205,851
600 Supplies	243,436
700 Property	61,465
800 Other Objects	82,756
Total Student Activities	\$3,678,785

<u>Description</u>	<u>Amount</u>
3300 Community Services	
100 Personnel Services - Salaries	81,200
200 Personnel Services - Employee Benefits	34,705
400 Purchased Property Services	14,433
500 Other Purchased Services	57,120
600 Supplies	15,708
700 Property	3,468
800 Other Objects	7,242
Total Community Services	\$213,876
Total Operation of Non-Instructional Services	\$3,892,661
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	\$246,118,637

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	32,000,000	29,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,000,000	3,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	33,000,000	15,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	6,500,000	5,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$76,800,000	\$52,300,000
--	---------------------	---------------------

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	\$76,800,000	\$52,300,000
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	230,000,000	220,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,850,000	3,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,000,000	27,000,000
0599 Other Noncurrent Liabilities	395,000,000	390,000,000

Total General Fund	\$654,850,000	\$640,900,000
---------------------------	----------------------	----------------------

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

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

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$654,850,000	\$640,900,000

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	\$654,850,000	\$640,900,000
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,389,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,113,708
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,502,708

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,502,708
--	---------------------