

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2019



President of the Board - Original Signature Required

Date 6-18-19



Secretary of the Board - Original Signature Required

Date 6/18/19



Chief School Administrator - Original Signature Required

Date 6/18/19

Thomas L Kowalonek

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Tulpehocken Area SD	COUNTY :	Berks	AUN :	114068003
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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 unassigned 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 \$33503915

Ending Unassigned Fund Balance

\$2546386

Ending Unassigned Fund Balance as a percentage
(%) of Total Budgeted Expenditures

7.6%

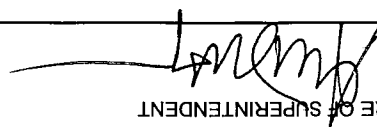
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

☒

No

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

SIGNATURE OF SUPERINTENDENT	DATE
	6/18/19

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 : Tulpehocken Area SD	County : Berks	AUN Number : 114068003
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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 6-18-19
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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>
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 is for unanticipated expenditures that arise during the school year
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.	Budgetary reserve is for unanticipated expenditures that arise during the school year
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenditures that arise during the school year

<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	3,686	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,280,000	
0840 Assigned Fund Balance	455,522	
0850 Unassigned Fund Balance	2,510,864	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,246,386</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,388,350	
7000 Revenue from State Sources	10,556,195	
8000 Revenue from Federal Sources	559,370	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$33,503,915</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,750,301</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,948,500
6112 Interim Real Estate Taxes	425,000
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	3,850
6120 Current Per Capita Taxes, Section 679	35,200
6140 Current Act 511 Taxes - Flat Rate Assessments	35,200
6150 Current Act 511 Taxes - Proportional Assessments	1,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	557,200
6500 Earnings on Investments	210,000
6700 Revenues from LEA Activities	24,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	5,500
6940 Tuition from Patrons	45,000
6960 Services Provided Other Local Governmental Units / LEAs	1,500
6990 Refunds and Other Miscellaneous Revenue	7,500
REVENUE FROM LOCAL SOURCES	\$22,388,350
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,277,671
7160 Tuition for Orphans Subsidy	180,000
7220 Vocational Education	22,000
7240 Driver Education - Student	2,800
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	963,265
7311 Pupil Transportation Subsidy	1,007,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	44,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	460,456
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,500
7340 State Property Tax Reduction Allocation	645,838
7505 Ready to Learn Block Grant	200,065
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	500
7810 State Share of Social Security and Medicare Taxes	505,000
7820 State Share of Retirement Contributions	2,220,000
REVENUE FROM STATE SOURCES	\$10,556,195
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	361,134
	Page 6

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,915
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,961
8517 NCLB, Title IV - 21st Century Schools	27,360
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	\$559,370
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,503,915

Act 1 Index (current): 2.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

2018-19 Data

a. Assessed Value

b. Real Estate Mills

I. 2019-20 Data

c. 2017 STEB Market Value

d. Assessed Value

e. Assessed Value of New Constr/ Renov

2018-19 Calculations

f. 2018-19 Tax Levy

(a * b)

2019-20 Calculations

g. Percent of Total Market Value

h. Rebalanced 2018-19 Tax Levy

(f Total * g)

i. Base Mills Subject to Index

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

k. Tax Levy Needed

(Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate

(k / d * 1000)

m. Tax Levy Generated by Mills

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

Rate	Total
\$18,948,500	
\$645,838	
\$19,594,338	
\$20,631,569	
Berks	
\$669,393,600	\$669,393,600
27.1000	
\$856,113,257	\$856,113,257
\$768,401,100	\$768,401,100
\$0	\$0
\$18,140,567	\$18,140,567
100.000000%	100.000000%
\$18,140,567	\$18,140,567
27.1000	
94.81014%	94.81014%
\$20,631,569	\$20,631,569
26.8500	
\$20,631,570	\$20,631,570
	\$19,985,732
	\$18,948,500

Act 1 Index (current): 2.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$18,948,500

\$645,838

\$19,594,338

\$20,631,569

Berks

Total

Index Maximums	
p. Maximum Mills Based On Index (i * (1 + Index))	27.8588
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,406,733
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

Information Related to Property Tax Relief	
V. Assessed Value Exclusion per Homestead	\$7,724.00
Number of Homestead/Farmstead Properties	3127
Median Assessed Value of Homestead Properties	3127
	\$107,200

AUN: 114068003
Tulpehocken Area SD

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Act 1 Index (current): 2.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$18,948,500

\$645,838

\$19,594,338

\$20,631,569

Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$645,838

OS

Lowering RE Tax Rate

05

\$645,838

\$0

\$645,838

CODE						
6111 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	Net Tax Revenue Generated By Mills
Berks	768,401,100	26.8500	20,631,570			
Totals:	768,401,100		20,631,570 -	645,838 =	19,985,732 X	= 18,948,500
6120	Current Per Capita Taxes, Section 679			Rate		Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments			\$5.00		35,200
6141	Current Act 511 Per Capita Taxes			Rate	Add'l Rate (if appl.)	Estimated Revenue
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00	35,200
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						
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,550,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0
Total Current Act 511 Taxes – Proportional Assessments					1,800,000	1,800,000
Total Act 511, Current Taxes						1,835,200
				Act 511 Tax Limit -->	856,113,257 X	10,273,359 (511 Limit)
					Mills	

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	27.1000	26.8500	-0.91%	Yes	2.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

2019-2020 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,639,421
1200 Special Programs - Elementary / Secondary	4,327,123
1300 Vocational Education	645,500
1400 Other Instructional Programs - Elementary / Secondary	209,998
1500 Nonpublic School Programs	4,667
Total Instruction	\$18,826,709
2000 Support Services	
2100 Support Services - Students	1,147,714
2200 Support Services - Instructional Staff	1,092,947
2300 Support Services - Administration	1,521,340
2400 Support Services - Pupil Health	425,690
2500 Support Services - Business	469,673
2600 Operation and Maintenance of Plant Services	2,411,809
2700 Student Transportation Services	1,462,969
2800 Support Services - Central	685,179
2900 Other Support Services	23,000
Total Support Services	\$9,240,321
3000 Operation of Non-Instructional Services	
3200 Student Activities	445,029
3300 Community Services	15,994
Total Operation of Non-Instructional Services	\$461,023
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,922,800
5200 Interfund Transfers - Out	1,878,062
5900 Budgetary Reserve	175,000
Total Other Expenditures and Financing Uses	\$4,975,862
Total Estimated Expenditures and Other Financing Uses	\$33,503,915

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,712,318
200 Personnel Services - Employee Benefits	4,770,982
300 Purchased Professional and Technical Services	38,400
400 Purchased Property Services	56,680
500 Other Purchased Services	467,288
600 Supplies	540,970
700 Property	47,797
800 Other Objects	4,986
Total Regular Programs - Elementary / Secondary	\$13,639,421
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,289,606
200 Personnel Services - Employee Benefits	1,458,477
300 Purchased Professional and Technical Services	198,600
500 Other Purchased Services	345,390
600 Supplies	33,000
700 Property	500
800 Other Objects	1,550
Total Special Programs - Elementary / Secondary	\$4,327,123
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	61,193
200 Personnel Services - Employee Benefits	29,327
400 Purchased Property Services	500
500 Other Purchased Services	538,222
600 Supplies	6,658
700 Property	9,600
Total Vocational Education	\$645,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	119,864
200 Personnel Services - Employee Benefits	72,334
400 Purchased Property Services	2,050
500 Other Purchased Services	11,700
600 Supplies	4,050
Total Other Instructional Programs - Elementary / Secondary	\$209,998
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,667
Total Nonpublic School Programs	\$4,667
Total Instruction	\$18,826,709
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	663,217
200 Personnel Services - Employee Benefits	438,800
300 Purchased Professional and Technical Services	19,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	14,402
600 Supplies	11,415
800 Other Objects	880
Total Support Services - Students	\$1,147,714
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	635,438
200 Personnel Services - Employee Benefits	361,920
300 Purchased Professional and Technical Services	23,045
500 Other Purchased Services	23,250
600 Supplies	47,044
800 Other Objects	2,250
Total Support Services - Instructional Staff	\$1,092,947
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	784,248
200 Personnel Services - Employee Benefits	516,342
300 Purchased Professional and Technical Services	114,500
400 Purchased Property Services	7,200
500 Other Purchased Services	60,050
600 Supplies	12,500
700 Property	3,000
800 Other Objects	23,500
Total Support Services - Administration	\$1,521,340
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	213,771
200 Personnel Services - Employee Benefits	196,081
300 Purchased Professional and Technical Services	2,391
400 Purchased Property Services	610
500 Other Purchased Services	1,563
600 Supplies	11,109
800 Other Objects	165
Total Support Services - Pupil Health	\$425,690
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	237,103
200 Personnel Services - Employee Benefits	142,070
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	400
500 Other Purchased Services	7,200
600 Supplies	33,000
700 Property	600
800 Other Objects	4,300
Total Support Services - Business	\$469,673
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	783,903
200 Personnel Services - Employee Benefits	491,365
300 Purchased Professional and Technical Services	37,500

2019-2020 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	304,991
500 Other Purchased Services	82,850
600 Supplies	694,600
700 Property	13,500
800 Other Objects	3,100
Total Operation and Maintenance of Plant Services	\$2,411,809
2700 Student Transportation Services	
100 Personnel Services - Salaries	33,922
200 Personnel Services - Employee Benefits	15,447
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	1,334,000
600 Supplies	4,300
800 Other Objects	300
Total Student Transportation Services	\$1,462,969
2800 Support Services - Central	
100 Personnel Services - Salaries	224,842
200 Personnel Services - Employee Benefits	136,137
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	35,000
500 Other Purchased Services	89,700
600 Supplies	172,000
700 Property	20,000
800 Other Objects	1,000
Total Support Services - Central	\$685,179
2900 Other Support Services	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$9,240,321
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	223,139
200 Personnel Services - Employee Benefits	47,518
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	2,100
500 Other Purchased Services	74,350
600 Supplies	45,257
700 Property	13,000
800 Other Objects	14,665
Total Student Activities	\$445,029
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,244
400 Purchased Property Services	500
600 Supplies	250

2019-2020 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
700 Property	1,000
Total Community Services	\$15,994
Total Operation of Non-Instructional Services	\$461,023
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	407,800
900 Other Uses of Funds	2,515,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,922,800
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,878,062
Total Interfund Transfers - Out	\$1,878,062
5900 Budgetary Reserve	
800 Other Objects	175,000
Total Budgetary Reserve	\$175,000
Total Other Expenditures and Financing Uses	\$4,975,862
TOTAL EXPENDITURES	\$33,503,915

Cash and Short-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
 Permanent Fund

Total Cash and Short-Term Investments

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

7,800,000
 48,000

2,000,000

360,000

20,000

\$10,228,000

06/30/2019 Estimate

06/30/2020 Projection

7,900,000
 50,000

3,000,000

360,000

21,000

\$11,331,000

06/30/2020 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

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

\$10,228,000

\$11,331,000

Long-Term Indebtedness

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

General Fund

0510 Bonds Payable	17,650,000	15,135,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	800,000	795,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	35,000	36,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,485,000	\$15,966,000

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

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

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	\$18,485,000	\$15,966,000
Total Long-Term Indebtedness		

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		

\$18,485,000

\$15,966,000

TOTAL INDEBTEDNESS

Account Description

Amounts

0810 Nonspendable Fund Balance	3,696
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,546,386

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$4,246,386

5900 Budgetary Reserve

175,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$4,425,072