

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

Patricia A ODonnell

(215)830-1521

Extn :

Contact Person

Telephone

Extension

podonnell@umtsd.org

Email Address

DRAFT - To Be Reviewed at 1/22/2019 Budget and Finance Committee

<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: \$3,873,660.00 Approved Referendum Exception Amt: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Federal and State Grants, Activity Fee and expenditures not listed in budget and shortfall funding.
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.	For future unforeseen budget shortfalls

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<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	22,012	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,124,557	
0840 Assigned Fund Balance	1,700,000	
0850 Unassigned Fund Balance	215,774	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,040,331</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	54,899,474	
7000 Revenue from State Sources	12,961,289	
8000 Revenue from Federal Sources	480,703	
9000 Other Financing Sources	500,001	
Total Estimated Revenues And Other Financing Sources		<u>\$68,841,467</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$74,881,798</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,879,372
6112 Interim Real Estate Taxes	303,000
6113 Public Utility Realty Taxes	45,200
6150 Current Act 511 Taxes - Proportional Assessments	3,717,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	777,700
6500 Earnings on Investments	350,688
6700 Revenues from LEA Activities	99,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	530,000
6910 Rentals	71,000
6920 Contributions and Donations from Private Sources	13,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	63,014
REVENUE FROM LOCAL SOURCES	\$54,899,474
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,811,605
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,565,203
7311 Pupil Transportation Subsidy	590,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	349,182
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,000
7505 Ready to Learn Block Grant	187,164
7810 State Share of Social Security and Medicare Taxes	1,146,623
7820 State Share of Retirement Contributions	5,214,512
REVENUE FROM STATE SOURCES	\$12,961,289
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,703
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	22,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$480,703
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	150,000

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	<u>Amount</u>
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	350,001
OTHER FINANCING SOURCES	\$500,001
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,841,467

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Act 1 Index (current): 2.3%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$48,879,377

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$48,879,377

Approx. Tax Levy for Tax Rate Calculation:

\$51,381,664

Montgomery

Total

2018-19 Data

a. Assessed Value	\$1,503,732,723	\$1,503,732,723
b. Real Estate Mills	30.8598	

I. 2019-20 Data

c. 2017 STEB Market Value	\$2,282,904,345	\$2,282,904,345
d. Assessed Value	\$1,498,588,643	\$1,498,588,643
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$46,404,891	\$46,404,891
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$46,404,891	\$46,404,891
(f Total * g)		
i. Base Mills Subject to Index	30.8598	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.13000%	95.13000%
k. Tax Levy Needed	\$51,381,664	\$51,381,664
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate 34.2867

(k / d * 1000)

l. Tax Levy Generated by Mills	\$51,381,659	\$51,381,659
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions \$51,381,659

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$48,879,372

(n * Est. Pct. Collection)

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Act 1 Index (current): 2.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$48,879,377
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$48,879,377
Approx. Tax Levy for Tax Rate Calculation:	\$51,381,664

Montgomery	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.5695	
q. Mills In Excess of Index (if (l > p), (l - p))	2.7172	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,309,694	\$47,309,694
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$4,071,965	\$4,071,965
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$3,873,660	\$3,873,660

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

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Act 1 Index (current): 2.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$48,879,377
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$48,879,377
Approx. Tax Levy for Tax Rate Calculation:	\$51,381,664

Montgomery	Total
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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

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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>
Montgomery	1,498,588,643	34.2867	51,381,659			95.13000%	
Totals:	1,498,588,643		51,381,659	0 =	51,381,659 X	95.13000%	= 48,879,372

	<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	0.500%	0.000%	3,131,000	3,131,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	586,500	586,500
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 3,717,500 3,717,500

Total Act 511, Current Taxes 3,717,500

Act 511 Tax Limit -->	2,282,904,345 X	12	27,394,852
	Market Value	Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Montgomery	30.8598	34.2867	11.11%	No	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,339,484
1200 Special Programs - Elementary / Secondary	10,222,542
1300 Vocational Education	1,698,018
1400 Other Instructional Programs - Elementary / Secondary	51,330
Total Instruction	\$39,311,374
2000 Support Services	
2100 Support Services - Students	2,111,500
2200 Support Services - Instructional Staff	1,568,814
2300 Support Services - Administration	4,918,273
2400 Support Services - Pupil Health	510,762
2500 Support Services - Business	1,574,676
2600 Operation and Maintenance of Plant Services	4,719,804
2700 Student Transportation Services	4,677,417
2800 Support Services - Central	1,515,794
2900 Other Support Services	44,260
Total Support Services	\$21,641,300
3000 Operation of Non-Instructional Services	
3200 Student Activities	666,658
Total Operation of Non-Instructional Services	\$666,658
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	8,131,104
5900 Budgetary Reserve	350,002
Total Other Expenditures and Financing Uses	\$8,531,106
Total Estimated Expenditures and Other Financing Uses	\$70,150,438

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2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,866,454
200 Personnel Services - Employee Benefits	9,769,655
300 Purchased Professional and Technical Services	609,250
400 Purchased Property Services	6,435
500 Other Purchased Services	363,612
600 Supplies	612,528
700 Property	94,144
800 Other Objects	17,406
Total Regular Programs - Elementary / Secondary	\$27,339,484
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,095,836
200 Personnel Services - Employee Benefits	2,458,430
300 Purchased Professional and Technical Services	1,515,908
400 Purchased Property Services	50,000
500 Other Purchased Services	2,031,794
600 Supplies	70,574
Total Special Programs - Elementary / Secondary	\$10,222,542
1300 Vocational Education	
500 Other Purchased Services	1,698,018
Total Vocational Education	\$1,698,018
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	34,117
200 Personnel Services - Employee Benefits	15,213
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$51,330
Total Instruction	\$39,311,374
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,232,810
200 Personnel Services - Employee Benefits	781,690
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	11,450
600 Supplies	24,690
700 Property	2,200
800 Other Objects	1,660
Total Support Services - Students	\$2,111,500
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	838,792
200 Personnel Services - Employee Benefits	608,217
300 Purchased Professional and Technical Services	3,840
400 Purchased Property Services	5,500
500 Other Purchased Services	23,350

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<u>Description</u>	<u>Amount</u>
600 Supplies	77,565
700 Property	9,000
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$1,568,814
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,963,542
200 Personnel Services - Employee Benefits	1,577,555
300 Purchased Professional and Technical Services	266,316
400 Purchased Property Services	4,900
500 Other Purchased Services	19,310
600 Supplies	52,980
700 Property	10,895
800 Other Objects	22,775
Total Support Services - Administration	\$4,918,273
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	294,030
200 Personnel Services - Employee Benefits	192,732
300 Purchased Professional and Technical Services	17,050
500 Other Purchased Services	200
600 Supplies	6,750
Total Support Services - Pupil Health	\$510,762
2500 Support Services - Business	
100 Personnel Services - Salaries	555,018
200 Personnel Services - Employee Benefits	312,185
300 Purchased Professional and Technical Services	98,100
400 Purchased Property Services	4,300
500 Other Purchased Services	24,612
600 Supplies	8,900
800 Other Objects	571,561
Total Support Services - Business	\$1,574,676
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,614,058
200 Personnel Services - Employee Benefits	1,125,180
300 Purchased Professional and Technical Services	57,300
400 Purchased Property Services	994,522
500 Other Purchased Services	351,770
600 Supplies	502,510
700 Property	65,000
800 Other Objects	9,464
Total Operation and Maintenance of Plant Services	\$4,719,804
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,532,084
200 Personnel Services - Employee Benefits	1,249,819
300 Purchased Professional and Technical Services	65,500
400 Purchased Property Services	17,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	458,024
600 Supplies	187,690
700 Property	160,000
800 Other Objects	7,300
Total Student Transportation Services	\$4,677,417
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	547,728
200 Personnel Services - Employee Benefits	346,668
300 Purchased Professional and Technical Services	75,955
500 Other Purchased Services	31,090
600 Supplies	240,273
700 Property	273,200
800 Other Objects	880
Total Support Services - Central	\$1,515,794
2900 <u>Other Support Services</u>	
500 Other Purchased Services	44,260
Total Other Support Services	\$44,260
Total Support Services	\$21,641,300
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	402,496
200 Personnel Services - Employee Benefits	170,442
300 Purchased Professional and Technical Services	11,050
400 Purchased Property Services	4,500
500 Other Purchased Services	5,100
600 Supplies	57,848
700 Property	5,500
800 Other Objects	9,722
Total Student Activities	\$666,658
Total Operation of Non-Instructional Services	\$666,658
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$50,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,131,104
Total Interfund Transfers - Out	\$8,131,104
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,002
Total Budgetary Reserve	\$350,002
Total Other Expenditures and Financing Uses	\$8,531,106
TOTAL EXPENDITURES	\$70,150,438

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,296,407	1,296,407
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	100	100
Debt Service Fund		
Food Service / Cafeteria Operations Fund	690,491	690,491
Child Care Operations Fund	413,680	413,680
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	194,567	194,567
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,595,245	\$2,595,245

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	36,399,002	36,399,002
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	1,428,349	1,428,349
Other Capital Projects Fund	409,586	409,586
Debt Service Fund	517,293	517,293
Food Service / Cafeteria Operations Fund	13,462	13,462
Child Care Operations Fund	223,749	223,749
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	46,464	46,464
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	194,567	194,567
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$39,232,472	\$39,232,472
TOTAL CASH AND INVESTMENTS	\$41,827,717	\$41,827,717

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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	79,721,064	73,194,630
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	539,681	
0540 Accumulated Compensated Absences	1,201,064	1,201,064
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,076,758	5,076,758
0599 Other Noncurrent Liabilities	100,537,000	100,537,000

Total General Fund	\$187,075,567	\$180,009,452
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690,545

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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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)	65,000	65,000
0599 Other Noncurrent Liabilities	1,566,000	1,566,000
Total Food Service / Cafeteria Operations Fund	\$1,631,000	\$1,631,000

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)	36,000	36,000
0599 Other Noncurrent Liabilities	872,000	872,000
Total Child Care Operations Fund	\$908,000	\$908,000

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

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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

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<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	\$189,614,567	\$182,548,452

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Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,434,229	2,434,229
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	47,323	47,323
Other Capital Projects Fund	208,774	208,774
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,262	20,262
Child Care Operations Fund	3,329	3,329
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	102,014	102,014
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$2,815,931	\$2,815,931
TOTAL INDEBTEDNESS	\$192,430,498	\$185,364,383

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Account Description	Amounts
0810 Nonspendable Fund Balance	22,012
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,731,360
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,731,360
5900 Budgetary Reserve	350,002
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,103,374

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