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: 6/17/19

Cynthia A Sunday
Secretary of the Board - Original Signature Required — Date: 6/17/19

Chief School Administrator - Original Signature Required — Date: 6/17/19

Michele Zimmerman
Contact Person

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Extn :1746 — 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 :	COUNTY :	AUN :
Hamburg Area SD	Berks	114063503

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 [x]

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	$43712335
Ending Unassigned Fund Balance	$1551555
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.5%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Phil J. Martin	6/17/19

DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Hamburg Area SD	Berks	114063503

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
	5/13/19

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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Val Number	Description	Justification
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 for emergency expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is for future HRA and OPEB payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for future capital improvements and purchases of operations equipment and instructional items.

ITEM	AMOUNTS	
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	20,258	
0830 Committed Fund Balance	2,946,153	
0840 Assigned Fund Balance	7,121,882	
0850 Unassigned Fund Balance	3,187,468	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$13,255,503**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,401,099	
7000 Revenue from State Sources	14,934,282	
8000 Revenue from Federal Sources	740,541	
9000 Other Financing Sources	500	
Total Estimated Revenues And Other Financing Sources		**$42,076,422**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$55,331,925**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,781,233
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	24,647
6114 Payments in Lieu of Current Taxes - State / Local	10,018
6120 Current Per Capita Taxes, Section 679	51,000
6140 Current Act 511 Taxes - Flat Rate Assessments	51,000
6150 Current Act 511 Taxes - Proportional Assessments	2,575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	83,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	320,734
6910 Rentals	85,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	500
6990 Refunds and Other Miscellaneous Revenue	28,767
REVENUE FROM LOCAL SOURCES	**$26,401,099**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,357,285
7160 Tuition for Orphans Subsidy	88,625
7271 Special Education funds for School-Aged Pupils	1,521,777
7311 Pupil Transportation Subsidy	950,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	399,556
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	830,861
7810 State Share of Social Security and Medicare Taxes	683,498
7820 State Share of Retirement Contributions	3,063,680
REVENUE FROM STATE SOURCES	**$14,934,282**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	523,893
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,723
8517 NCLB, Title IV - 21St Century Schools	40,925
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	**$740,541**

	Amount
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	500
OTHER FINANCING SOURCES	**$500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**42,076,422**

AUN: 114063503 Hamburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.9%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:		**$21,781,233**	
Amount of Tax Relief for Homestead Exclusions		**$830,909**	
Total Approx. Tax Revenue:		**$22,612,142**	
Approx. Tax Levy for Tax Rate Calculation:		**$24,251,590**	
		Berks	**Total**
	2018-19 Data		
	a. Assessed Value	$882,698,500	$882,698,500
	b. Real Estate Mills	26.9600	
I.	**2019-20 Data**		
	c. 2017 STEB Market Value	$1,100,836,871	$1,100,836,871
	d. Assessed Value	$899,539,700	$899,539,700
	e. Assessed Value of New Constr/ Renov	$0	$0
	2018-19 Calculations		
	f. 2018-19 Tax Levy	$23,797,552	$23,797,552
	(a * b)		
	2019-20 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2018-19 Tax Levy	$23,797,552	$23,797,552
	(f Total * g)		
	i. Base Mills Subject to Index	26.9600	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
	k. Tax Levy Needed	$24,251,590	$24,251,590
	(Approx. Tax Levy * g)		
	l. 2019-20 Real Estate Tax Rate	**26.9600**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$24,251,590	$24,251,590
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$23,420,681
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$21,781,233
	(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:		**Rate**	
Approx. Tax Revenue from RE Taxes:		**$21,781,233**	
Amount of Tax Relief for Homestead Exclusions		**$830,909**	
Total Approx. Tax Revenue:		**$22,612,142**	
Approx. Tax Levy for Tax Rate Calculation:		**$24,251,590**	
		Berks	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	27.7418	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$24,954,850	$24,954,850
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$7,004.00	
	Number of Homestead/Farmstead Properties	4408	4408
	Median Assessed Value of Homestead Properties		$93,200

Act 1 Index (current): 2.9%

	Berks	Total
Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$21,781,233**	
Amount of Tax Relief for Homestead Exclusions	**$830,909**	
Total Approx. Tax Revenue:	**$22,612,142**	
Approx. Tax Levy for Tax Rate Calculation:	**$24,251,590**	

State Property Tax Reduction Allocation used for: Homestead Exclusions	$830,861	Lowering RE Tax Rate	$0	$830,861
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$48			$48
Amount of Tax Relief from State/Local Sources				**$830,909**

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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		Percent Collected		Net Tax Revenue Generated By Mills
Berks	899,539,700	26.9600	24,251,590						93.00000%		
Totals:	**899,539,700**		**24,251,590**	-	830,909	=	23,420,681	X	93.00000%	=	21,781,233

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			51,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	51,000	51,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes– Flat Rate Assessments			**51,000**	**51,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,300,000	2,300,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
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			**2,575,000**	**2,575,000**
	Total Act 511, Current Taxes				**2,626,000**

Act 511 Tax Limit -->	**1,100,836,871 X**	**12**	**13,210,042**
	Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	Additional Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Berks	26.9600	26.9600	0.00%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

LEA : 114063503 Hamburg Area SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,210,734
1200 Special Programs - Elementary / Secondary	7,223,964
1300 Vocational Education	857,198
1400 Other Instructional Programs - Elementary / Secondary	36,400
1500 Nonpublic School Programs	1,500
Total Instruction	**$25,329,796**
2000 Support Services	
2100 Support Services - Students	1,766,145
2200 Support Services - Instructional Staff	1,233,721
2300 Support Services - Administration	2,288,304
2400 Support Services - Pupil Health	497,433
2500 Support Services - Business	631,503
2600 Operation and Maintenance of Plant Services	3,773,212
2700 Student Transportation Services	2,043,403
2800 Support Services - Central	1,302,029
2900 Other Support Services	29,986
Total Support Services	**$13,565,736**
3000 Operation of Non-Instructional Services	
3200 Student Activities	823,575
3300 Community Services	35,000
Total Operation of Non-Instructional Services	**$858,575**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,858,228
Total Other Expenditures and Financing Uses	**$3,858,228**
Total Estimated Expenditures and Other Financing Uses	**$43,712,335**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,784,876
200 Personnel Services - Employee Benefits	5,966,028
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	25,400
500 Other Purchased Services	770,350
600 Supplies	523,300
700 Property	119,730
800 Other Objects	8,050
Total Regular Programs - Elementary / Secondary	**$17,210,734**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,974,011
200 Personnel Services - Employee Benefits	1,941,026
300 Purchased Professional and Technical Services	421,700
400 Purchased Property Services	500
500 Other Purchased Services	1,838,777
600 Supplies	40,650
700 Property	7,000
800 Other Objects	300
Total Special Programs - Elementary / Secondary	**$7,223,964**
1300 Vocational Education	
500 Other Purchased Services	857,098
600 Supplies	100
Total Vocational Education	**$857,198**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	3,700
500 Other Purchased Services	32,700
Total Other Instructional Programs - Elementary / Secondary	**$36,400**
1500 Nonpublic School Programs	
500 Other Purchased Services	1,500
Total Nonpublic School Programs	**$1,500**
Total Instruction	**$25,329,796**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	978,123
200 Personnel Services - Employee Benefits	657,342
300 Purchased Professional and Technical Services	108,000
500 Other Purchased Services	5,080
600 Supplies	11,000
700 Property	5,000
800 Other Objects	1,600
Total Support Services - Students	**$1,766,145**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	556,742
200 Personnel Services - Employee Benefits	460,136
300 Purchased Professional and Technical Services	52,850
400 Purchased Property Services	500
500 Other Purchased Services	8,200
600 Supplies	150,593
700 Property	3,300
800 Other Objects	1,400
Total Support Services - Instructional Staff	**$1,233,721**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,244,682
200 Personnel Services - Employee Benefits	727,759
300 Purchased Professional and Technical Services	137,133
400 Purchased Property Services	35,000
500 Other Purchased Services	48,280
600 Supplies	51,900
700 Property	13,500
800 Other Objects	30,050
Total Support Services - Administration	**$2,288,304**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	262,542
200 Personnel Services - Employee Benefits	220,991
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	750
500 Other Purchased Services	550
600 Supplies	8,450
700 Property	1,000
800 Other Objects	450
Total Support Services - Pupil Health	**$497,433**
2500 Support Services - Business	
100 Personnel Services - Salaries	310,361
200 Personnel Services - Employee Benefits	230,912
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	4,400
500 Other Purchased Services	22,630
600 Supplies	46,600
800 Other Objects	1,100
Total Support Services - Business	**$631,503**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,148,320
200 Personnel Services - Employee Benefits	876,888
300 Purchased Professional and Technical Services	34,500
400 Purchased Property Services	661,529
500 Other Purchased Services	122,825

Description	Amount
600 Supplies	779,250
700 Property	149,000
800 Other Objects	900
Total Operation and Maintenance of Plant Services	**$3,773,212**
2700 Student Transportation Services	
100 Personnel Services - Salaries	78,000
200 Personnel Services - Employee Benefits	32,753
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	18,500
500 Other Purchased Services	1,750,500
600 Supplies	162,000
700 Property	1,000
800 Other Objects	150
Total Student Transportation Services	**$2,043,403**
2800 Support Services - Central	
100 Personnel Services - Salaries	270,687
200 Personnel Services - Employee Benefits	200,743
300 Purchased Professional and Technical Services	23,300
400 Purchased Property Services	501,406
500 Other Purchased Services	130,248
600 Supplies	175,645
Total Support Services - Central	**$1,302,029**
2900 Other Support Services	
500 Other Purchased Services	29,986
Total Other Support Services	**$29,986**
Total Support Services	**$13,565,736**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	411,890
200 Personnel Services - Employee Benefits	196,925
300 Purchased Professional and Technical Services	54,675
400 Purchased Property Services	11,359
500 Other Purchased Services	55,000
600 Supplies	62,376
700 Property	13,500
800 Other Objects	17,850
Total Student Activities	**$823,575**
3300 Community Services	
300 Purchased Professional and Technical Services	30,000
800 Other Objects	5,000
Total Community Services	**$35,000**
Total Operation of Non-Instructional Services	**$858,575**
4000 Facilities Acquisition, Construction and Improvement Services	

Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,292,628
900 Other Uses of Funds	2,565,600
Total Debt Service / Other Expenditures and Financing Uses	**$3,858,228**
Total Other Expenditures and Financing Uses	**$3,858,228**
TOTAL EXPENDITURES	**$43,712,335**

Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	16,500,000	16,200,000
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	3,817,000	1,017,000
Other Capital Projects Fund		
Debt Service Fund	433,700	439,300
Food Service / Cafeteria Operations Fund	260,000	250,000
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	**$21,010,700**	**$17,906,300**

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		

	06/30/2019 Estimate	06/30/2020 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$21,010,700**	**$17,906,300**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	45,005,000	42,465,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	26,000	13,000
0540 Accumulated Compensated Absences	900,000	905,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,400,000	5,500,000
0599 Other Noncurrent Liabilities	60,300,000	61,300,000
Total General Fund	**$111,631,000**	**$110,183,000**
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	40,000	42,000
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)	112,000	102,000
0599 Other Noncurrent Liabilities	1,725,000	1,750,000
Total Food Service / Cafeteria Operations Fund	**$1,877,000**	**$1,894,000**
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)		
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	**$113,508,000**	**$112,077,000**

Short-Term Payables	06/30/2019 Estimate	06/30/2020 Projection
General Fund	400,000	400,000
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	15,000	15,000
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	**$415,000**	**$415,000**
TOTAL INDEBTEDNESS	**$113,923,000**	**$112,492,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	20,258
0830 Committed Fund Balance	2,946,153
0840 Assigned Fund Balance	7,121,882
0850 Unassigned Fund Balance	1,551,555
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$11,619,590**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$11,639,848**