

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	60,121
0830 Committed Fund Balance	8,483,172
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	6,947,392
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$16,430,564</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	80,324,339
7000 Revenue from State Sources	25,246,950
8000 Revenue from Federal Sources	1,247,711
9000 Other Financing Sources	186,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$107,005,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$123,435,564</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	66,230,415
6112 Interim Real Estate Taxes	230,000
6113 Public Utility Realty Taxes	73,000
6114 Payments in Lieu of Current Taxes - State / Local	1,015
6120 Current Per Capita Taxes, Section 679	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	240,000
6150 Current Act 511 Taxes - Proportional Assessments	9,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	959,000
6500 Earnings on Investments	618,747
6700 Revenues from LEA Activities	311,275
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,014,000
6910 Rentals	172,000
6920 Contributions and Donations from Private Sources	37,500
6940 Tuition from Patrons	571,387
6960 Services Provided Other Local Governmental Units / LEAs	135,000
6980 Revenue from Community Services Activities	118,500
6990 Refunds and Other Miscellaneous Revenue	192,500

**REVENUE FROM LOCAL SOURCES \$80,324,339**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,180,725
7160 Tuition for Orphans Subsidy	137,975
7271 Special Education funds for School-Aged Pupils	2,586,398
7311 Pupil Transportation Subsidy	835,545
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,455
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	620,897
7330 Health Services (Medical, Dental, Nurse, Act 25)	114,000
7340 State Property Tax Reduction Allocation	1,390,951
7810 State Share of Social Security and Medicare Taxes	1,878,215
7820 State Share of Retirement Contributions	8,431,789

**REVENUE FROM STATE SOURCES \$25,246,950**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	670,074
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	149,800
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	38,837

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21st Century Schools	14,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

**REVENUE FROM FEDERAL SOURCES \$1,247,711**

**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers	186,000
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**OTHER FINANCING SOURCES \$186,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 107,005,000**

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$66,230,415</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,390,995</u></b>
Total Approx. Tax Revenue:	<b>\$67,621,410</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$70,017,305</b>

Berks

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$2,616,988,500	\$2,616,988,500
b. Real Estate Mills	25.6700	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$3,435,422,381	\$3,435,422,381
d. Assessed Value	\$2,654,181,400	\$2,654,181,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$67,178,095	\$67,178,095
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$67,178,095	\$67,178,095
(f Total * g)		
i. Base Mills Subject to Index	25.6700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.50878%	96.50878%
k. Tax Levy Needed	\$70,017,305	\$70,017,305
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>26.3800</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$70,017,305	\$70,017,305
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$68,626,310
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$66,230,415
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$66,230,415
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,995</u>
Total Approx. Tax Revenue:	\$67,621,410
Approx. Tax Levy for Tax Rate Calculation:	\$70,017,305

Berks

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	26.3887	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$70,040,397	\$70,040,397
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$5,943.00	
<b>V.</b> Number of Homestead/Farmstead Properties	8875	8875
Median Assessed Value of Homestead Properties		\$120,700

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Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$66,230,415</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,390,995</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$67,621,410</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$70,017,305</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,390,951	Lowering RE Tax Rate	\$0	\$1,390,951
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$44			\$44
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,390,995</b>

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>
Berks	2,654,181,400	26.3800	70,017,305			96.50878%	
<b>Totals:</b>	<b>2,654,181,400</b>		<b>70,017,305</b>	- 1,390,995	= 68,626,310	X 96.50878%	= 66,230,415

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		120,000
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	\$5.00	\$0.00	120,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	120,000
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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>240,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	2,200,000
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>9,300,000</b>
<b>Total Act 511, Current Taxes</b>			<b>9,540,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,435,422,381 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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> Berks	25.6700	26.3800	2.77%	Yes	2.8%			
6120	Current Per Capita Taxes, Section 679 <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%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
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%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	2.8%			



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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	44,347,214
1200 Special Programs - Elementary / Secondary	17,712,019
1300 Vocational Education	2,614,832
1400 Other Instructional Programs - Elementary / Secondary	378,647
1500 Nonpublic School Programs	23,134
<b>Total Instruction</b>	<b>\$65,075,846</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,880,484
2200 Support Services - Instructional Staff	6,291,955
2300 Support Services - Administration	6,056,844
2400 Support Services - Pupil Health	909,976
2500 Support Services - Business	1,225,187
2600 Operation and Maintenance of Plant Services	7,724,734
2700 Student Transportation Services	3,456,039
2800 Support Services - Central	824,135
2900 Other Support Services	182,400
<b>Total Support Services</b>	<b>\$30,551,754</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,451,705
3300 Community Services	146,695
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,598,400</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	11,279,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,279,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$110,505,000</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,939,174
200 Personnel Services - Employee Benefits	16,316,725
300 Purchased Professional and Technical Services	177,835
400 Purchased Property Services	192,410
500 Other Purchased Services	549,770
600 Supplies	1,124,985
700 Property	34,895
800 Other Objects	11,420
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$44,347,214</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,322,552
200 Personnel Services - Employee Benefits	4,889,217
300 Purchased Professional and Technical Services	1,039,400
400 Purchased Property Services	4,550
500 Other Purchased Services	3,190,000
600 Supplies	253,000
700 Property	12,500
800 Other Objects	800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,712,019</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	946,049
200 Personnel Services - Employee Benefits	578,024
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	3,000
500 Other Purchased Services	1,042,749
600 Supplies	44,610
<b>Total Vocational Education</b>	<b>\$2,614,832</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	90,729
200 Personnel Services - Employee Benefits	38,918
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,000
500 Other Purchased Services	246,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$378,647</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	22,134
600 Supplies	1,000
<b>Total Nonpublic School Programs</b>	<b>\$23,134</b>
<b>Total Instruction</b>	<b>\$65,075,846</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,286,740

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,509,861
300 Purchased Professional and Technical Services	34,670
400 Purchased Property Services	3,333
500 Other Purchased Services	5,812
600 Supplies	37,753
800 Other Objects	2,315
<b>Total Support Services - Students</b>	<b>\$3,880,484</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,629,651
200 Personnel Services - Employee Benefits	2,013,605
300 Purchased Professional and Technical Services	107,925
400 Purchased Property Services	753,316
500 Other Purchased Services	166,365
600 Supplies	585,863
700 Property	22,500
800 Other Objects	12,730
<b>Total Support Services - Instructional Staff</b>	<b>\$6,291,955</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,160,732
200 Personnel Services - Employee Benefits	2,106,588
300 Purchased Professional and Technical Services	547,500
400 Purchased Property Services	3,650
500 Other Purchased Services	113,423
600 Supplies	73,650
700 Property	400
800 Other Objects	50,901
<b>Total Support Services - Administration</b>	<b>\$6,056,844</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	560,840
200 Personnel Services - Employee Benefits	326,495
300 Purchased Professional and Technical Services	6,148
400 Purchased Property Services	1,755
500 Other Purchased Services	289
600 Supplies	14,449
<b>Total Support Services - Pupil Health</b>	<b>\$909,976</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	686,197
200 Personnel Services - Employee Benefits	495,050
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	3,960
500 Other Purchased Services	2,900
600 Supplies	8,680
800 Other Objects	8,400
<b>Total Support Services - Business</b>	<b>\$1,225,187</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,686,519
200 Personnel Services - Employee Benefits	2,196,825
300 Purchased Professional and Technical Services	77,900
400 Purchased Property Services	681,345
500 Other Purchased Services	236,260
600 Supplies	1,780,405
700 Property	54,750
800 Other Objects	10,730
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,724,734</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,761,801
200 Personnel Services - Employee Benefits	865,038
300 Purchased Professional and Technical Services	94,036
400 Purchased Property Services	65,448
500 Other Purchased Services	272,322
600 Supplies	373,476
700 Property	16,000
800 Other Objects	7,918
<b>Total Student Transportation Services</b>	<b>\$3,456,039</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	304,735
200 Personnel Services - Employee Benefits	211,539
300 Purchased Professional and Technical Services	271,541
400 Purchased Property Services	2,625
500 Other Purchased Services	26,585
600 Supplies	4,770
800 Other Objects	2,340
<b>Total Support Services - Central</b>	<b>\$824,135</b>
<b>2900 <u>Other Support Services</u></b>	
400 Purchased Property Services	11,900
500 Other Purchased Services	170,500
<b>Total Other Support Services</b>	<b>\$182,400</b>
<b>Total Support Services</b>	<b>\$30,551,754</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,325,701
200 Personnel Services - Employee Benefits	651,667
300 Purchased Professional and Technical Services	123,737
400 Purchased Property Services	26,020
500 Other Purchased Services	78,400
600 Supplies	195,360
800 Other Objects	50,820
<b>Total Student Activities</b>	<b>\$2,451,705</b>
<b>3300 <u>Community Services</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	104,728
200 Personnel Services - Employee Benefits	18,407
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	10,000
600 Supplies	10,560
<b>Total Community Services</b>	<b>\$146,695</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,598,400</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	11,279,000
<b>Total Interfund Transfers - Out</b>	<b>\$11,279,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,279,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$110,505,000</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	25,000,000	22,500,000
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	7,500,000	6,000,000
Other Capital Projects Fund	1,654,000	6,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund	300,000	300,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	190,000	190,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$34,974,000</b>	<b>\$35,320,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$34,974,000</b>	<b>\$35,320,000</b>
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
0510 Bonds Payable	70,580,638	59,552,463
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,270,900	1,270,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,564,500	6,564,500
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$78,416,038</b>	<b>\$67,387,863</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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)

12,000

12,000

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund** **\$12,000** **\$12,000**

**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**

**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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$78,428,038</b>	<b>\$67,399,863</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$78,428,038</b>	<b>\$67,399,863</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	60,121
0830 Committed Fund Balance	5,983,172
0840 Assigned Fund Balance	376,784
0850 Unassigned Fund Balance	6,570,608
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,930,564</b>
<b>5900 Budgetary Reserve</b>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,990,685</b>