

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2019



President of the Board - Original Signature RequiredJune 19, 2019

Date

Secretary of the Board - Original Signature RequiredJune 19, 2019

Date

Chief School Administrator - Original Signature RequiredJune 19, 2019

Date

Ann Marie Ohmnacht

Contact Person

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Extn :10149

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Extension

aohmnacht@pmsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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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 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 ☒

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

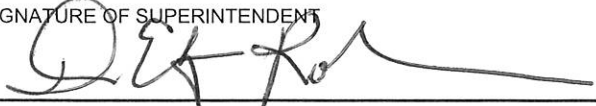
Total Budgeted Expenditures	\$220000000
Ending Unassigned Fund Balance	\$22542627
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.2%

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 June 19, 2019
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

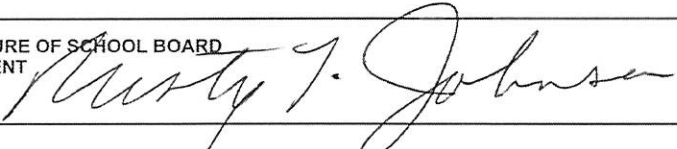
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pocono Mountain SD	County : Monroe	AUN Number : 120455403
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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 5/16/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

2019-2020 Final General Fund Budget

LEA : 120455403 Pocono Mountain SD

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Validations

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<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 to be utilized for annual operating contingencies that occur during the course of the fiscal 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.	Estimated Ending Unassigned Fund Balance is on hand to maintain reserve for future needs.
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 to be appropriated to cover 2019-202 expenditures over and above available revenue sources.

<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	74,729	
0820 Restricted Fund Balance	194,590	
0830 Committed Fund Balance	8,369,760	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	24,172,867	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$32,542,627</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	143,653,255	
7000 Revenue from State Sources	67,426,745	
8000 Revenue from Federal Sources	3,920,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$215,000,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$247,542,627</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	122,229,009
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	140,000
6114 Payments in Lieu of Current Taxes - State / Local	215,000
6150 Current Act 511 Taxes - Proportional Assessments	7,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	10,150,000
6500 Earnings on Investments	1,570,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,650,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	145,000
6990 Refunds and Other Miscellaneous Revenue	289,246
REVENUE FROM LOCAL SOURCES	\$143,653,255
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	29,879,095
7160 Tuition for Orphans Subsidy	950,000
7271 Special Education funds for School-Aged Pupils	6,255,013
7311 Pupil Transportation Subsidy	2,963,600
7312 Nonpublic and Charter School Pupil Transportation Subsidy	136,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,063,577
7330 Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340 State Property Tax Reduction Allocation	6,206,836
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7810 State Share of Social Security and Medicare Taxes	3,596,880
7820 State Share of Retirement Contributions	16,105,344
REVENUE FROM STATE SOURCES	\$67,426,745
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,525,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	390,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000
8517 NCLB, Title IV - 21st Century Schools	55,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	900,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$3,920,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	215,000,000

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$122,229,009
 Amount of Tax Relief for Homestead Exclusions \$6,211,700
 Total Approx. Tax Revenue: \$128,440,709
 Approx. Tax Levy for Tax Rate Calculation: \$138,351,169

Monroe

Total

2018-19 Data

a. Assessed Value \$1,019,196,444 \$1,019,196,444
 b. Real Estate Mills 135.2900

I. 2019-20 Data

c. 2017 STEB Market Value \$5,586,721,060 \$5,586,721,060
 d. Assessed Value \$1,022,626,720 \$1,022,626,720
 e. Assessed Value of New Constr/ Renov \$0 \$0

2018-19 Calculations

f. 2018-19 Tax Levy \$137,887,087 \$137,887,087
 (a * b)

2019-20 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
 II. h. Rebalanced 2018-19 Tax Levy \$137,887,087 \$137,887,087
 (f Total * g)
 i. Base Mills Subject to Index 135.2900
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 92.50000% 92.50000%
 k. Tax Levy Needed \$138,351,169 \$138,351,169
 (Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate 135.2900
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$138,351,169 \$138,351,169
 (l / 1000 * d)
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$132,139,469
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$122,229,009
 (n * Est. Pct. Collection)

AUN: 120455403 Pocono Mountain SD

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

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$122,229,009

Amount of Tax Relief for Homestead Exclusions \$6,211,700

Total Approx. Tax Revenue: \$128,440,709

Approx. Tax Levy for Tax Rate Calculation: \$138,351,169

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index 139.3487

(i * (1 + Index))

q. Mills In Excess of Index 0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index \$142,501,704 \$142,501,704

IV. (p / 1000 * d)

s. Millage Rate within Index? Yes

(If l > p Then No)

t. Tax Levy In Excess of Index \$0 \$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$0 \$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$3,279.10

V. Number of Homestead/Farmstead Properties 13991 13991

Median Assessed Value of Homestead Properties \$23,750

AUN: 120455403 Pocono Mountain SD

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

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$122,229,009

Amount of Tax Relief for Homestead Exclusions \$6,211,700

Total Approx. Tax Revenue: \$128,440,709

Approx. Tax Levy for Tax Rate Calculation: \$138,351,169

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,206,836	Lowering RE Tax Rate	\$0	\$6,206,836
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,864			\$4,864
Amount of Tax Relief from State/Local Sources				\$6,211,700

CODE6111 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>
Monroe	1,022,626,720	135.2900	138,351,169			92.50000%	
Totals:	1,022,626,720		138,351,169	- 6,211,700	= 132,139,469	X 92.50000%	= 122,229,009

		<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
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%	5,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000
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			7,000,000
	Total Act 511, Current Taxes			7,000,000
	Act 511 Tax Limit -->	5,586,721,060	X	12
		Market Value		Mills
				67,040,653
				(511 Limit)

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>									
	Monroe	135.2900	135.2900	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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	88,775,428
1200 Special Programs - Elementary / Secondary	35,301,703
1300 Vocational Education	2,854,148
1400 Other Instructional Programs - Elementary / Secondary	2,526,256
1500 Nonpublic School Programs	15,500
Total Instruction	\$129,473,035
2000 Support Services	
2100 Support Services - Students	8,363,153
2200 Support Services - Instructional Staff	9,072,416
2300 Support Services - Administration	11,485,727
2400 Support Services - Pupil Health	2,213,006
2500 Support Services - Business	1,789,304
2600 Operation and Maintenance of Plant Services	17,537,837
2700 Student Transportation Services	12,467,237
2800 Support Services - Central	3,021,741
2900 Other Support Services	81,950
Total Support Services	\$66,032,371
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,773,055
3300 Community Services	43,000
Total Operation of Non-Instructional Services	\$4,816,055
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,728,539
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	945,000
Total Other Expenditures and Financing Uses	\$19,678,539
Total Estimated Expenditures and Other Financing Uses	\$220,000,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	48,719,350
200 Personnel Services - Employee Benefits	32,749,711
300 Purchased Professional and Technical Services	155,745
400 Purchased Property Services	136,427
500 Other Purchased Services	5,849,300
600 Supplies	1,129,440
800 Other Objects	35,455
Total Regular Programs - Elementary / Secondary	\$88,775,428
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,863,742
200 Personnel Services - Employee Benefits	9,325,427
300 Purchased Professional and Technical Services	8,397,500
500 Other Purchased Services	3,617,932
600 Supplies	80,750
800 Other Objects	16,352
Total Special Programs - Elementary / Secondary	\$35,301,703
1300 Vocational Education	
500 Other Purchased Services	2,854,148
Total Vocational Education	\$2,854,148
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,167,321
200 Personnel Services - Employee Benefits	783,821
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	500,000
600 Supplies	4,714
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$2,526,256
1500 Nonpublic School Programs	
600 Supplies	15,500
Total Nonpublic School Programs	\$15,500
Total Instruction	\$129,473,035
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	4,953,504
200 Personnel Services - Employee Benefits	3,326,127
300 Purchased Professional and Technical Services	67,000
500 Other Purchased Services	9,750
600 Supplies	6,272
800 Other Objects	500
Total Support Services - Students	\$8,363,153
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,535,169
200 Personnel Services - Employee Benefits	2,823,758
300 Purchased Professional and Technical Services	228,700
400 Purchased Property Services	287,531
500 Other Purchased Services	243,344
600 Supplies	1,320,714
700 Property	620,000
800 Other Objects	13,200
Total Support Services - Instructional Staff	\$9,072,416
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,043,401
200 Personnel Services - Employee Benefits	3,527,200
300 Purchased Professional and Technical Services	1,309,750
400 Purchased Property Services	13,500
500 Other Purchased Services	318,853
600 Supplies	70,488
800 Other Objects	1,202,535
Total Support Services - Administration	\$11,485,727
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,297,425
200 Personnel Services - Employee Benefits	871,181
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	2,000
500 Other Purchased Services	3,200
600 Supplies	31,200
800 Other Objects	1,000
Total Support Services - Pupil Health	\$2,213,006
2500 Support Services - Business	
100 Personnel Services - Salaries	975,113
200 Personnel Services - Employee Benefits	660,016
400 Purchased Property Services	11,125
500 Other Purchased Services	109,700
600 Supplies	25,500
800 Other Objects	7,850
Total Support Services - Business	\$1,789,304
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,805,952
200 Personnel Services - Employee Benefits	3,898,520
300 Purchased Professional and Technical Services	1,756,000
400 Purchased Property Services	1,130,340
500 Other Purchased Services	529,950
600 Supplies	4,410,575
800 Other Objects	6,500
Total Operation and Maintenance of Plant Services	\$17,537,837
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	5,751,085
200 Personnel Services - Employee Benefits	3,875,288
300 Purchased Professional and Technical Services	30,300
400 Purchased Property Services	43,604
500 Other Purchased Services	1,000,000
600 Supplies	1,765,210
800 Other Objects	1,750
Total Student Transportation Services	\$12,467,237
2800 Support Services - Central	
100 Personnel Services - Salaries	672,576
200 Personnel Services - Employee Benefits	451,615
300 Purchased Professional and Technical Services	1,238,800
500 Other Purchased Services	595,350
600 Supplies	21,500
800 Other Objects	41,900
Total Support Services - Central	\$3,021,741
2900 Other Support Services	
500 Other Purchased Services	81,950
Total Other Support Services	\$81,950
Total Support Services	\$66,032,371
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,251,463
200 Personnel Services - Employee Benefits	1,511,789
300 Purchased Professional and Technical Services	99,500
400 Purchased Property Services	123,096
500 Other Purchased Services	186,896
600 Supplies	351,052
800 Other Objects	249,259
Total Student Activities	\$4,773,055
3300 Community Services	
600 Supplies	29,000
800 Other Objects	14,000
Total Community Services	\$43,000
Total Operation of Non-Instructional Services	\$4,816,055
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,958,713
900 Other Uses of Funds	12,769,826
Total Debt Service / Other Expenditures and Financing Uses	\$18,728,539
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,000
Total Interfund Transfers - Out	\$5,000

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	945,000
Total Budgetary Reserve	\$945,000
Total Other Expenditures and Financing Uses	\$19,678,539
TOTAL EXPENDITURES	\$220,000,000

2019-2020 Final General Fund Budget

LEA : 120455403 Pocono Mountain SD

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	42,800,000	33,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,558,000	2,810,000
Other Capital Projects Fund	220,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,700,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	11,000,000	7,000,000
Private Purpose Trust Fund	210,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$58,788,000	\$44,810,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$58,788,000	\$44,810,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	169,110,000	156,545,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	204,826	
0540 Accumulated Compensated Absences	6,400,000	6,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	73,000,000	78,000,000
0599 Other Noncurrent Liabilities	360,700,000	375,000,000
Total General Fund	\$609,414,826	\$615,945,000
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 Indebtedness06/30/2019 Estimate06/30/2020 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 Indebtedness06/30/2019 Estimate06/30/2020 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

2,000,000

2,500,000

Total Internal Service Fund**\$2,000,000****\$2,500,000****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 Indebtedness06/30/2019 Estimate06/30/2020 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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$611,414,826	\$618,445,000

Short-Term Payables**06/30/2019 Estimate****06/30/2020 Projection**

General Fund	30,000,000	32,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,000,000
Private Purpose Trust Fund	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$32,708,000	\$34,758,000
TOTAL INDEBTEDNESS	\$644,122,826	\$653,203,000

Account Description	Amounts
0810 Nonspendable Fund Balance	74,729
0820 Restricted Fund Balance	194,590
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	22,542,627
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,542,627
5900 Budgetary Reserve	945,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,756,946