

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2019

Presi	Board -	Required	Date
			1-1
	of Board - Original Signature Requ		12
C	Signature Required		
Brian Loftus		(267)893-2052	Extn
Contact Person		Telephone	Extension
BrianLoftus@cbsd.org			
Email Address			

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ENDING FUND BALANCE  
GENERAL FUND BUDGET

COUNTY  
checks

AUN :  
122092102

as unless it has adopted a budget that includes an estimated,  
is than or equal to the specified percentage of its total

(less than or equal to)

- 12.0%
- 11.5%
- 11.0%
- 10.5%
- 10.0%
- 9.5%
- 9.0%
- 8.5%
- 8.0%

Yes   
No

\$342248613  
\$10300000  
3.0%

Yes   
No

Information is accurate and complete.

SIGNATURE

DATE *10/1/11*

GET

UN Number

22092102

ertify to the Department of Education that  
prepared and furnished by the Department



<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	700,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,100,000
0850 Unassigned Fund Balance	10,300,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$20,400,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	267,032,680
7000 Revenue from State Sources	72,383,878
8000 Revenue from Federal Sources	2,832,055
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$342,248,613</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$362,648,613</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	219,775,278
6112 Interim Real Estate Taxes	2,369,000
6113 Public Utility Realty Taxes	250,000
6150 Current Act 511 Taxes - Proportional Assessments	31,613,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,690,000
6500 Earnings on Investments	2,400,000
6700 Revenues from LEA Activities	346,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,400,297
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	495,000
6940 Tuition from Patrons	658,250
6980 Revenue from Community Services Activities	3,933,620
6990 Refunds and Other Miscellaneous Revenue	56,485

**REVENUE FROM LOCAL SOURCES**

**\$267,032,680**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	18,716,562
7160 Tuition for Orphans Subsidy	145,800
7271 Special Education funds for School-Aged Pupils	7,335,109
7311 Pupil Transportation Subsidy	2,571,026
7312 Nonpublic and Charter School Pupil Transportation Subsidy	658,546
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,075,508
7330 Health Services (Medical, Dental, Nurse, Act 25)	366,000
7340 State Property Tax Reduction Allocation	6,217,942
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	1,024,042
7810 State Share of Social Security and Medicare Taxes	6,190,316
7820 State Share of Retirement Contributions	28,058,027

**REVENUE FROM STATE SOURCES**

**\$72,383,878**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement 1.688Tj T* ET Q	
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Amount

REVENUE FROM FEDERAL SOURCES

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$219,775,278

Amount of Tax Relief for Homestead Exclusions

\$6,221,483

Total Approx. Tax Revenue:

\$225,996,761

Approx. Tax Levy for Tax Rate Calculation:

\$231,101,768

Bucks

Total

2018-19 Data		
a. Assessed Value	\$1,844,256,830	\$1,844,256,830
b. Real Estate Mills	124.1000	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$15,569,804,782	\$15,569,804,782
d. Assessed Value	\$1,862,222,140	\$1,862,222,140
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$228,872,273	\$228,872,273
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$228,872,273	\$228,872,273
(f Total * g)		
i. Base Mills Subject to Index	124.1000	
(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	97.72990%	97.72990%
k. Tax Levy Needed	\$231,101,768	\$231,101,768
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>124.1000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$231,101,768	\$231,101,768
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$224,880,285
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$219,775,278
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$219,775,278

Amount of Tax Relief for Homestead Exclusions

\$6,221,483

Total Approx. Tax Revenue:

\$225,996,761

Approx. Tax Levy for Tax Rate Calculation:

\$231,101,768

Bucks

Total

**Index Maximums**

p. Maximum Mills Based On Index  
(i \* (1 + Index))

126.3543 r), (\$1,31,.. 49.45 360.096 195.cess o8Tj 42

q. Mills In Excess of Index  
(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index  
(p / 1000 \* d)

\$236,417,108

\$236,417,108

IV.

s. Millage Rate within Index?  
(If l > p Then No)

Yes

t. Tax Levy In Excess of Index  
(if (m > r), (m - r))

\$0

\$0

Act 1 Index (current): 2.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$219,775,278

Amount of Tax Relief for Homestead Exclusions \$6,221,483

Total Approx. Tax Revenue: \$225,996,761

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>
Bucks	1,862,222,140	124.1000	231,101,768			97.72990%	
<b>Totals:</b>	<b>1,862,222,140</b>		<b>231,101,768</b>	6,221,483 =	224,880,285 X	97.72990% =	219,775,278

	<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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>0</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%	26,670,563
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,720,000
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**



Bucks		124.1000	124.1000	0.00%	Yes	2.3%	
<u>Curr:</u>							
6151		0.500%	0.500%	0.00%	Yes	2.3%	
6153	JS	0.500%	0.500%	0.00%	Yes	2.3%	

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	152,750,219
1200 Special Programs - Elementary / Secondary	43,976,391
1300 Vocational Education	4,402,121
1400 Other Instructional Programs - Elementary / Secondary	3,997,560
1500 Nonpublic School Programs	34,685
<b>Total Instruction</b>	<b>\$205,160,976</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	13,961,317
2200 Support Services - Instructional Staff	13,074,490
2300 Support Services - Administration	15,993,781
2400 Support Services - Pupil Health	4,240,515
2500 Support Services - Business	1,817,020
2600 Operation and Maintenance of Plant Services	25,519,713
2700 Student Transportation Services	20,278,650
2800 Support Services - Central	4,624,401
2900 Other Support Services	230,000
<b>Total Support Services</b>	<b>\$99,739,887</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	5,934,468
3300 Community Services	3,827,132
<b>Total Operation of Non-Instructional Services</b>	<b>\$9,761,600</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,286,150
5200 Interfund Transfers - Out	18,300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$27,586,150</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$342,248,613</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	91,120,168
200 Personnel Services - Employee Benefits	54,969,916
300 Purchased Professional and Technical Services	55,335
400 Purchased Property Services	813,826
500 Other Purchased Services	1,180,142
600 Supplies	4,371,104
700 Property	226,660
800 Other Objects	13,068
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$152,750,219</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,034,411
200 Personnel Services - Employee Benefits	14,497,415
300 Purchased Professional and Technical Services	3,712,051
400 Purchased Property Services	5,500
500 Other Purchased Services	1,305,983
600 Supplies	410,081
700 Property	8,500
800 Other Objects	2,450
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$43,976,391</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	4,402,121
<b>Total Vocational Education</b>	<b>\$4,402,121</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	888,537
200 Personnel Services - Employee Benefits	534,592
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	2,503,026
600 Supplies	6,405
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,997,560</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	29,290
600 Supplies	5,395
<b>Total Nonpublic School Programs</b>	<b>\$34,685</b>
<b>Total Instruction</b>	<b>\$205,160,976</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	8,575,642
200 Personnel Services - Employee Benefits	5,191,387
300 Purchased Professional and Technical Services	102,200
400 Purchased Property Services	250
500 Other Purchased Services	6,750
600 Supplies	84,529

<u>Description</u>	<u>Amount</u>
800 Other Objects	559
<b>Total Support Services - Students</b>	<b>\$13,961,317</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	7,237,439
200 Personnel Services - Employee Benefits	4,666,462
300 Purchased Professional and Technical Services	331,898
400 Purchased Property Services	95,436
500 Other Purchased Services	180,834
600 Supplies	539,446
700 Property	20,000
800 Other Objects	2,975
<b>Total Support Services - Instructional Staff</b>	<b>\$13,074,490</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	8,730,501
200 Personnel Services - Employee Benefits	5,325,699
300 Purchased Professional and Technical Services	1,291,759
400 Purchased Property Services	19,000
500 Other Purchased Services	277,149
600 Supplies	287,421
800 Other Objects	62,252
<b>Total Support Services - Administration</b>	<b>\$15,993,781</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	2,566,682
200 Personnel Services - Employee Benefits	1,553,820
300 Purchased Professional and Technical Services	62,420
500	

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<u>Description</u>	<u>Amount</u>
700 Property	200,000
800 Other Objects	6,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$25,519,713</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	5,999,854
200 Personnel Services - Employee Benefits	3,613,061
300 Purchased Professional and Technical Services	14,300
400 Purchased Property Services	92,600
500 Other Purchased Services	9,676,685
600 Supplies	871,350
700 Property	10,000
800 Other Objects	800
<b>Total Student Transportation Services</b>	<b>\$20,278,650</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,408,467
200 Personnel Services - Employee Benefits	946,118
300 Purchased Professional and Technical Services	482,321
400 Purchased Property Services	1,194,861
500 Other Purchased Services	513,573
600 Supplies	77,225
800 Other Objects	1,836
<b>Total Support Services - Central</b>	<b>\$4,624,401</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	230,000
<b>Total Other Support Services</b>	<b>\$230,000</b>
<b>Total Support Services</b>	<b>\$99,739,887</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	2,859,620
200 Personnel Services - Employee Benefits	1,725,026
300 Purchased Professional and Technical Services	659,084
500 Other Purchased Services	60,000
600 Supplies	576,117
700 Property	27,871
800 Other Objects	26,750
<b>Total Student Activities</b>	<b>\$5,934,468</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	2,112,000
200 Personnel Services - Employee Benefits	1,295,019
300 Purchased Professional and Technical Services	77,295
400 Purchased Property Services	4,800
500 Other Purchased Services	25,300
600 Supplies	312,718



<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$3,827,132</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$9,761,600</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,241,150
900 Other Uses of Funds	8,045,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,286,150</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	18,300,000
<b>Total Interfund Transfers - Out</b>	<b>\$18,300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$27,586,150</b>
<b>TOTAL EXPENDITURES</b>	<b>\$342,248,613</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	29,100,000	29,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	56,400,000	54,700,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	30,000,000	
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$115,500,000</b>	<b>\$83,800,000</b>
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**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**

**TOTAL CASH AND INVESTMENTS** **\$115,500,000** **\$83,800,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
0510 Bonds Payable	54,500,000	25,970,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,032,100	2,093,063
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$56,532,100</b>	<b>\$28,063,063</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		

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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

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$56,532,100</b>	<b>\$28,063,063</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>\$56,532,100</b>	<b>\$28,063,063</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	700,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,100,000
0850 Unassigned Fund Balance	10,300,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$20,400,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$21,100,000</b>
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