

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

President of the Board - Original Signature RequiredDate

6/25/19

Secretary of the Board - Original Signature RequiredDate

6/25/19

Chief School Administrator - Original Signature RequiredDate

6/25/19

Deb Babirad

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Contact Person

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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 : Bentworth SD	COUNTY : Washington	AUN : 101630903
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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	\$18358102
Ending Unassigned Fund Balance	\$1292902
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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 <div style="font-size: 1.2em; font-family: cursive;">6/25/19</div>
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DUE DATE: AUGUST 15, 2019

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

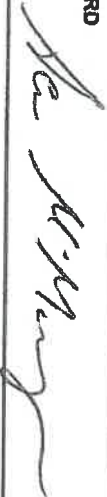
24 PS 6-687(a)(1)

(03/2006)

School District Name : Bentworth SD	County : Washington	AUN Number : 101630903
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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 6/25/19
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DUE DATE:
 IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	To fund unknowns including state revenue totals, number of cyber enrollments, unanticipated repairs, changes in special education placements, etc.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be able to maintain capital reserve transfers (for buses); upgrade technology; replace/repair capital equipment should the need arise.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	418,500	
0850 Unassigned Fund Balance	1,478,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,896,500</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,462,871	
7000 Revenue from State Sources	10,474,127	
8000 Revenue from Federal Sources	341,106	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$18,278,104</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,174,604</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,224,916
6113 Public Utility Realty Taxes	6,800
6114 Payments in Lieu of Current Taxes - State / Local	10,650
6140 Current Act 511 Taxes - Flat Rate Assessments	65,300
6150 Current Act 511 Taxes - Proportional Assessments	960,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	502,000
6500 Earnings on Investments	128,800
6700 Revenues from LEA Activities	25,005
6800 Revenues from Intermediary Sources / Pass-Through Funds	251,100
6910 Rentals	26,600
6920 Contributions and Donations from Private Sources	26,300
6940 Tuition from Patrons	225,500
6990 Refunds and Other Miscellaneous Revenue	9,900
REVENUE FROM LOCAL SOURCES	\$7,462,871
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,658,162
7160 Tuition for Orphans Subsidy	31,500
7271 Special Education funds for School-Aged Pupils	800,000
7311 Pupil Transportation Subsidy	525,400
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	242,082
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,675
7340 State Property Tax Reduction Allocation	399,197
7810 State Share of Social Security and Medicare Taxes	329,962
7820 State Share of Retirement Contributions	1,454,849
REVENUE FROM STATE SOURCES	\$10,474,127
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	231,041
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,614
8517 NCLB, Title IV - 21St Century Schools	17,951
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	53,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$341,106
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,278,104

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,224,916	
Amount of Tax Relief for Homestead Exclusions	<u>\$399,197</u>	
Total Approx. Tax Revenue:	\$5,624,113	
Approx. Tax Levy for Tax Rate Calculation:	\$6,154,778	
	Washington	Total

2018-19 Data		
a. Assessed Value	\$498,036,082	\$498,036,082
b. Real Estate Mills	11.9400	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$410,287,835	\$410,287,835
d. Assessed Value	\$499,981,942	\$499,981,942
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$5,946,551	\$5,946,551
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,946,551	\$5,946,551
(f Total * g)		
i. Base Mills Subject to Index	11.9400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.78000%	90.78000%
k. Tax Levy Needed	\$6,154,778	\$6,154,778
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	12.3100	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$6,154,778	\$6,154,778
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,755,581
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,224,916
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,224,916	
Amount of Tax Relief for Homestead Exclusions	<u>\$399,197</u>	
Total Approx. Tax Revenue:	\$5,624,113	
Approx. Tax Levy for Tax Rate Calculation:	\$6,154,778	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.3101	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,154,828	\$6,154,828
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,182.00	
Number of Homestead/Farmstead Properties	2004	2004
Median Assessed Value of Homestead Properties		\$116,300

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,224,916	
Amount of Tax Relief for Homestead Exclusions	<u>\$399,197</u>	
Total Approx. Tax Revenue:	\$5,624,113	
Approx. Tax Levy for Tax Rate Calculation:	\$6,154,778	
	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$399,197	Lowering RE Tax Rate	\$0	\$399,197
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$399,197

CODE								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Washington	499,981,942	12.3100	6,154,778				90.78000%	
Totals:	499,981,942		6,154,778	-	399,197	=	5,755,581	X 90.78000% = 5,224,916
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	49,800		49,800
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	15,500		15,500
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						65,300		65,300
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	840,000		840,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000		120,000
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						960,000		960,000
Total Act 511, Current Taxes								1,025,300
Act 511 Tax Limit -->					410,287,835	X	12	4,923,454
					Market Value		Mills	(511 Limit)

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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>									
	Washington	11.9400	12.3100	3.10%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,447,268
1200 Special Programs - Elementary / Secondary	2,622,876
1300 Vocational Education	225,000
1400 Other Instructional Programs - Elementary / Secondary	3,925
Total Instruction	\$10,299,069
2000 Support Services	
2100 Support Services - Students	277,384
2200 Support Services - Instructional Staff	589,161
2300 Support Services - Administration	1,275,720
2400 Support Services - Pupil Health	110,927
2500 Support Services - Business	297,640
2600 Operation and Maintenance of Plant Services	1,503,736
2700 Student Transportation Services	1,072,353
2800 Support Services - Central	279,188
2900 Other Support Services	10,950
Total Support Services	\$5,417,059
3000 Operation of Non-Instructional Services	
3200 Student Activities	468,604
3300 Community Services	11,275
Total Operation of Non-Instructional Services	\$479,879
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	108,196
Total Facilities Acquisition, Construction and Improvement Services	\$108,196
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,028,099
5200 Interfund Transfers - Out	25,800
Total Other Expenditures and Financing Uses	\$2,053,899
Total Estimated Expenditures and Other Financing Uses	\$18,358,102

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,300,159
200 Personnel Services - Employee Benefits	2,621,524
400 Purchased Property Services	37,710
500 Other Purchased Services	298,340
600 Supplies	187,680
700 Property	1,120
800 Other Objects	735
Total Regular Programs - Elementary / Secondary	\$7,447,268
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	983,925
200 Personnel Services - Employee Benefits	585,106
300 Purchased Professional and Technical Services	692,034
400 Purchased Property Services	2,500
500 Other Purchased Services	352,446
600 Supplies	6,365
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$2,622,876
1300 <u>Vocational Education</u>	
500 Other Purchased Services	225,000
Total Vocational Education	\$225,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,300
200 Personnel Services - Employee Benefits	925
500 Other Purchased Services	700
Total Other Instructional Programs - Elementary / Secondary	\$3,925
Total Instruction	\$10,299,069
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	153,940
200 Personnel Services - Employee Benefits	112,844
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	300
600 Supplies	6,800
Total Support Services - Students	\$277,384
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	358,456
200 Personnel Services - Employee Benefits	193,182
300 Purchased Professional and Technical Services	8,980
400 Purchased Property Services	3,828
500 Other Purchased Services	9,090
600 Supplies	15,625

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$589,161
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	710,447
200 Personnel Services - Employee Benefits	453,465
300 Purchased Professional and Technical Services	49,650
400 Purchased Property Services	13,000
500 Other Purchased Services	27,633
600 Supplies	8,200
800 Other Objects	13,325
Total Support Services - Administration	\$1,275,720
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	72,811
200 Personnel Services - Employee Benefits	31,866
300 Purchased Professional and Technical Services	3,150
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	2,100
Total Support Services - Pupil Health	\$110,927
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	145,207
200 Personnel Services - Employee Benefits	110,608
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	28,500
500 Other Purchased Services	7,600
600 Supplies	3,125
800 Other Objects	2,100
Total Support Services - Business	\$297,640
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	561,144
200 Personnel Services - Employee Benefits	374,397
300 Purchased Professional and Technical Services	3,320
400 Purchased Property Services	162,200
500 Other Purchased Services	39,175
600 Supplies	360,100
800 Other Objects	3,400
Total Operation and Maintenance of Plant Services	\$1,503,736
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	359,192
200 Personnel Services - Employee Benefits	352,771
300 Purchased Professional and Technical Services	1,600
400 Purchased Property Services	7,200
500 Other Purchased Services	226,440
600 Supplies	123,400
800 Other Objects	1,750
Total Student Transportation Services	\$1,072,353

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	94,866
200 Personnel Services - Employee Benefits	60,567
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	53,455
500 Other Purchased Services	52,700
600 Supplies	12,600
Total Support Services - Central	\$279,188
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,950
Total Other Support Services	\$10,950
Total Support Services	\$5,417,059
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	230,663
200 Personnel Services - Employee Benefits	75,091
300 Purchased Professional and Technical Services	68,500
400 Purchased Property Services	13,350
500 Other Purchased Services	14,900
600 Supplies	56,300
800 Other Objects	9,800
Total Student Activities	\$468,604
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	8,375
600 Supplies	300
800 Other Objects	2,600
Total Community Services	\$11,275
Total Operation of Non-Instructional Services	\$479,879
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	40,475
600 Supplies	42,100
700 Property	18,121
Total Facilities Acquisition, Construction and Improvement Services	\$108,196
Total Facilities Acquisition, Construction and Improvement Services	\$108,196
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	598,040
900 Other Uses of Funds	1,430,059
Total Debt Service / Other Expenditures and Financing Uses	\$2,028,099
5200 <u>Interfund Transfers - Out</u>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	25,800
Total Interfund Transfers - Out	\$25,800
Total Other Expenditures and Financing Uses	\$2,053,899
TOTAL EXPENDITURES	\$18,358,102

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,210,081	2,225,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	152,555	135,000
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 Cash and Short-Term Investments	\$2,362,636	\$2,360,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,362,636	\$2,360,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	23,048,612	21,649,937
0520 Extended-Term Financing Agreements Payable	111,600	71,622
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	83,645	102,100
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	445,276	461,109
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,689,133	\$22,284,768
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$23,689,133	\$22,284,768	

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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$23,689,133	\$22,284,768

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	523,600
0850 Unassigned Fund Balance	1,292,902
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,816,502
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,816,502