

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Valerie Brooks

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)

<b>SCHOOL DISTRICT :</b> Central Greene SD	<b>COUNTY :</b> Greene	<b>AUN :</b> 101301403
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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	\$33802736
Ending Unassigned Fund Balance	\$1916388
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.7%

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

Yes ☒

No ☐

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

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6.28.19
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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 : Central Greene SD	County : Greene	AUN Number : 101301403
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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 5-22-19
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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>
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2300, Object 100: \$1,002,124.00 Function 2300, Object 200: \$1,320,928.00	Rising cost of healthcare and retirement
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.	Amount available for expenditures prior to receiving tax revenue
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is that portion of fund balance that is reserved for various expenditures such as budget deficit, scholarships and technology

<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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,274,156
0850 Unassigned Fund Balance	2,704,219
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,978,375</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,945,566
7000 Revenue from State Sources	15,489,356
8000 Revenue from Federal Sources	579,983
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$33,014,905</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$38,993,280</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,027,739
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	47,000
6150 Current Act 511 Taxes - Proportional Assessments	1,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	33,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	522,327
6910 Rentals	30,000
6940 Tuition from Patrons	11,000
6980 Revenue from Community Services Activities	3,000
6990 Refunds and Other Miscellaneous Revenue	101,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,945,566</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,553,821
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	7,500
7271 Special Education funds for School-Aged Pupils	1,869,463
7311 Pupil Transportation Subsidy	720,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,362
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	920,825
7505 Ready to Learn Block Grant	352,907
7810 State Share of Social Security and Medicare Taxes	489,072
7820 State Share of Retirement Contributions	2,067,406
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,489,356</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	420,164
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,874
8517 NCLB, Title IV - 21st Century Schools	31,945
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$579,983</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>33,014,905</b>

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,027,739	
Amount of Tax Relief for Homestead Exclusions	<u>\$920,825</u>	
Total Approx. Tax Revenue:	\$14,948,564	
Approx. Tax Levy for Tax Rate Calculation:	\$15,749,012	
	Greene	Total

2018-19 Data		
a. Assessed Value	\$543,146,205	\$543,146,205
b. Real Estate Mills	29.1175	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$811,213,361	\$811,213,361
d. Assessed Value	\$540,877,902	\$540,877,902
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$15,815,060	\$15,815,060
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$15,815,060	\$15,815,060
(f Total * g)		
i. Base Mills Subject to Index	29.1175	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.60185%	94.60185%
k. Tax Levy Needed	\$15,749,012	\$15,749,012
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	29.1175	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$15,749,012	\$15,749,012
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,828,187
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,027,739
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,027,739	
Amount of Tax Relief for Homestead Exclusions	<u>\$920,825</u>	
Total Approx. Tax Revenue:	\$14,948,564	
Approx. Tax Levy for Tax Rate Calculation:	\$15,749,012	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.9910	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,221,469	\$16,221,469
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	\$10,106.00	
Number of Homestead/Farmstead Properties	3147	3147
Median Assessed Value of Homestead Properties		\$58,640

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,027,739
Amount of Tax Relief for Homestead Exclusions	<u>\$920,825</u>
Total Approx. Tax Revenue:	\$14,948,564
Approx. Tax Levy for Tax Rate Calculation:	\$15,749,012
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$920,825	Lowering RE Tax Rate	\$0	\$920,825
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$920,825

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>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>			<u>Percent Collected</u>		
Greene	540,877,902	29.1175	15,749,012			94.60185%		
<b>Totals:</b>		<b>540,877,902</b>	<b>15,749,012</b>	-	920,825	=	14,828,187 X 94.60185% = 14,027,739	
				<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			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>0</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>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,300,000	1,300,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000	250,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>1,550,000</b>	<b>1,550,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>1,550,000</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>811,213,361</b>	<b>X</b>	<b>12</b>	<b>9,734,560</b>	
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

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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> Greene	29.1175	29.1175	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,666,454
1200 Special Programs - Elementary / Secondary	5,438,710
1300 Vocational Education	1,713,952
1400 Other Instructional Programs - Elementary / Secondary	15,513
<b>Total Instruction</b>	<b>\$18,834,629</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	705,045
2200 Support Services - Instructional Staff	827,093
2300 Support Services - Administration	2,537,614
2400 Support Services - Pupil Health	354,607
2500 Support Services - Business	565,871
2600 Operation and Maintenance of Plant Services	3,423,908
2700 Student Transportation Services	2,575,936
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>\$11,015,074</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	791,948
3300 Community Services	22,242
<b>Total Operation of Non-Instructional Services</b>	<b>\$814,190</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,988,843
5200 Interfund Transfers - Out	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,138,843</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,802,736</b>

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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	6,486,282
200 Personnel Services - Employee Benefits	4,260,628
300 Purchased Professional and Technical Services	18,150
400 Purchased Property Services	5,180
500 Other Purchased Services	658,800
600 Supplies	236,734
800 Other Objects	680
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,666,454</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,141,751
200 Personnel Services - Employee Benefits	1,586,293
300 Purchased Professional and Technical Services	940,000
400 Purchased Property Services	25,000
500 Other Purchased Services	726,100
600 Supplies	17,791
700 Property	1,500
800 Other Objects	275
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,438,710</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	369,270
200 Personnel Services - Employee Benefits	259,779
400 Purchased Property Services	750
500 Other Purchased Services	1,065,490
600 Supplies	17,763
700 Property	900
<b>Total Vocational Education</b>	<b>\$1,713,952</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,783
500 Other Purchased Services	2,500
600 Supplies	230
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$15,513</b>
<b>Total Instruction</b>	<b>\$18,834,629</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	413,368
200 Personnel Services - Employee Benefits	290,327
500 Other Purchased Services	300
600 Supplies	800
800 Other Objects	250
<b>Total Support Services - Students</b>	<b>\$705,045</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	275,334
200 Personnel Services - Employee Benefits	163,290
300 Purchased Professional and Technical Services	139,519
400 Purchased Property Services	500
500 Other Purchased Services	4,500
600 Supplies	237,150
700 Property	5,000
800 Other Objects	1,800
<b>Total Support Services - Instructional Staff</b>	<b>\$827,093</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,002,124
200 Personnel Services - Employee Benefits	1,320,928
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	6,750
500 Other Purchased Services	60,050
600 Supplies	11,427
700 Property	3,800
800 Other Objects	27,535
<b>Total Support Services - Administration</b>	<b>\$2,537,614</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	204,783
200 Personnel Services - Employee Benefits	135,283
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	52
500 Other Purchased Services	600
600 Supplies	3,779
800 Other Objects	110
<b>Total Support Services - Pupil Health</b>	<b>\$354,607</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	246,260
200 Personnel Services - Employee Benefits	119,261
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	163,000
500 Other Purchased Services	1,150
600 Supplies	21,750
700 Property	7,500
800 Other Objects	950
<b>Total Support Services - Business</b>	<b>\$565,871</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,076,927
200 Personnel Services - Employee Benefits	915,592
300 Purchased Professional and Technical Services	50,689
400 Purchased Property Services	271,950
500 Other Purchased Services	237,950
600 Supplies	750,350
700 Property	112,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	8,450
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,423,908</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	7,000
500 Other Purchased Services	2,568,936
<b>Total Student Transportation Services</b>	<b>\$2,575,936</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$11,015,074</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	299,091
200 Personnel Services - Employee Benefits	150,955
300 Purchased Professional and Technical Services	92,850
400 Purchased Property Services	22,810
500 Other Purchased Services	131,500
600 Supplies	60,751
800 Other Objects	33,991
<b>Total Student Activities</b>	<b>\$791,948</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	1,242
600 Supplies	5,000
<b>Total Community Services</b>	<b>\$22,242</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$814,190</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,195,143
900 Other Uses of Funds	1,793,700
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,988,843</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	150,000
<b>Total Interfund Transfers - Out</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,138,843</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,802,736</b>

Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	5,978,375	5,190,546
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	253,666	252,000
Other Capital Projects Fund	1,188,031	1,000,000
Debt Service Fund	2,602,838	2,602,838
Food Service / Cafeteria Operations Fund	9,000	9,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,031,910	\$9,054,384

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		

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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	\$10,031,910	\$9,054,384

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	28,990,000	27,196,300
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations	400,000	240,000
0560 Other Post-Employment Benefits (OPEB)	3,350,000	3,350,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$33,140,000</b>	<b>\$31,186,300</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$33,140,000</b>	<b>\$31,186,300</b>	

<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	\$33,140,000	\$31,186,300

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,274,156
0850 Unassigned Fund Balance	1,916,388
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,190,544
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,190,544