

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019

President of the Board - Original Signature Required
Dorwin D. Reese

Date

Secretary of the Board - Original Signature Required
Kathy Peterson

Date

Chief School Administrator - Original Signature Required
Kimberly Reese

Date

Contact Person
Pamela K Terrette

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Austin Area SD	COUNTY : Potter	AUN : 109530304
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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	\$4706854
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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
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DUE DATE: AUGUST 15 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Austin Area SD	County : Potter	AUN Number : 109530304
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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 <i>Balwin Keen</i>	DATE 5-14-19
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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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$24,019.00 Function 2200, Object 200: \$38,715.00</p>	Object 200 contains \$20K in tuition reimbursements.
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$35,957.00 Function 2800, Object 200: \$47,925.00</p>	Object 200 contains tuition reimbursement for our administration.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We are placing money in contingency for emergencies throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	We are committing \$60k towards future maintenance needs.

ITEM

AMOUNTS

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

0850 Unassigned Fund Balance

400,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$400,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

1,903,261

7000 Revenue from State Sources

2,388,543

8000 Revenue from Federal Sources

75,050

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$4,366,854

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$4,766,854

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,269,261
6113 Public Utility Realty Taxes	1,450
6114 Payments in Lieu of Current Taxes - State / Local	222,250
6120 Current Per Capita Taxes, Section 679	3,000
6150 Current Act 511 Taxes - Proportional Assessments	118,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	95,000
6500 Earnings on Investments	6,500
6700 Revenues from LEA Activities	6,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	51,000
6940 Tuition from Patrons	120,800
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$1,903,261
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	1,539,649
7271 Special Education funds for School-Aged Pupils	151,546
7292 Pre-K Counts	79,900
7311 Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	3,000
7340 State Property Tax Reduction Allocation	132,410
7810 State Share of Social Security and Medicare Taxes	70,875
7820 State Share of Retirement Contributions	307,863
REVENUE FROM STATE SOURCES	\$2,388,543
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	44,200
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	6,850
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	14,000
REVENUE FROM FEDERAL SOURCES	\$75,050
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	4,366,854

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$1,269,261
Amount of Tax Relief for Homestead Exclusions	<u>\$132,410</u>
Total Approx. Tax Revenue:	\$1,401,671
Approx. Tax Levy for Tax Rate Calculation:	\$1,512,042

Potter

Total

2018-19 Data		
a. Assessed Value	\$30,803,630	\$30,803,630
b. Real Estate Mills	48.7950	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$100,558,086	\$100,558,086
d. Assessed Value	\$30,987,650	\$30,987,650
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$1,503,063	\$1,503,063
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$1,503,063	\$1,503,063
(f Total * g)		
i. Base Mills Subject to Index	48.7950	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$1,512,042	\$1,512,042
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	48.7950	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,512,042	\$1,512,042
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,379,632
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,269,261
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,269,261	
Amount of Tax Relief for Homestead Exclusions	<u>\$132,410</u>	
Total Approx. Tax Revenue:	\$1,401,671	
Approx. Tax Levy for Tax Rate Calculation:	\$1,512,042	
	Potter	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.2100	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,555,890	\$1,555,890
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	\$6,878.00	
Number of Homestead/Farmstead Properties	400	400
Median Assessed Value of Homestead Properties		\$21,560

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,269,261
Amount of Tax Relief for Homestead Exclusions	<u>\$132,410</u>
Total Approx. Tax Revenue:	\$1,401,671
Approx. Tax Levy for Tax Rate Calculation:	\$1,512,042

Potter	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$132,410	Lowering RE Tax Rate	\$0		\$132,410
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$132,410

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>
Potter	30,987,650	48.7950	1,512,042			92.00000%	
Totals:	30,987,650		1,512,042	- 132,410	= 1,379,632	X 92.00000%	= 1,269,261

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		3,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$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%	105,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	13,000
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			118,000
Total Act 511, Current Taxes			118,000
Act 511 Tax Limit -->		100,558,086 X	12
		Market Value	Mills
			1,206,697
			(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> Potter	48.7950	48.7950	0.00%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	1,840,660
1200 Special Programs - Elementary / Secondary	408,592
1300 Vocational Education	250,017
1400 Other Instructional Programs - Elementary / Secondary	21,122
1800 Pre-Kindergarten	145,314
Total Instruction	\$2,665,705
2000 Support Services	
2100 Support Services - Students	93,903
2200 Support Services - Instructional Staff	71,739
2300 Support Services - Administration	463,468
2400 Support Services - Pupil Health	105,334
2500 Support Services - Business	139,784
2600 Operation and Maintenance of Plant Services	323,880
2700 Student Transportation Services	178,000
2800 Support Services - Central	180,652
2900 Other Support Services	15,025
Total Support Services	\$1,571,785
3000 Operation of Non-Instructional Services	
3200 Student Activities	85,178
Total Operation of Non-Instructional Services	\$85,178
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,250
5900 Budgetary Reserve	368,936
Total Other Expenditures and Financing Uses	\$384,186
Total Estimated Expenditures and Other Financing Uses	\$4,706,854

2019-2020 Final General Fund Budget

LEA : 109530304 Austin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,041,368
200 Personnel Services - Employee Benefits	724,647
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,300
500 Other Purchased Services	17,040
600 Supplies	42,905
800 Other Objects	400
Total Regular Programs - Elementary / Secondary	\$1,840,660
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	422
300 Purchased Professional and Technical Services	360,920
500 Other Purchased Services	46,250
Total Special Programs - Elementary / Secondary	\$408,592
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	105,013
200 Personnel Services - Employee Benefits	47,879
500 Other Purchased Services	89,125
600 Supplies	8,000
Total Vocational Education	\$250,017
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	422
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,200
Total Other Instructional Programs - Elementary / Secondary	\$21,122
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	82,738
200 Personnel Services - Employee Benefits	57,236
600 Supplies	5,340
Total Pre-Kindergarten	\$145,314
Total Instruction	\$2,665,705
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	43,082
200 Personnel Services - Employee Benefits	41,121
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	2,400
600 Supplies	900
800 Other Objects	400

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$93,903
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	24,019
200 Personnel Services - Employee Benefits	38,715
300 Purchased Professional and Technical Services	4,275
500 Other Purchased Services	1,850
600 Supplies	2,880
Total Support Services - Instructional Staff	\$71,739
2300 Support Services - Administration	
100 Personnel Services - Salaries	249,703
200 Personnel Services - Employee Benefits	149,025
300 Purchased Professional and Technical Services	31,100
500 Other Purchased Services	21,700
600 Supplies	7,390
800 Other Objects	4,550
Total Support Services - Administration	\$463,468
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	70,816
200 Personnel Services - Employee Benefits	28,088
300 Purchased Professional and Technical Services	4,100
600 Supplies	2,330
Total Support Services - Pupil Health	\$105,334
2500 Support Services - Business	
100 Personnel Services - Salaries	84,135
200 Personnel Services - Employee Benefits	50,749
500 Other Purchased Services	4,100
600 Supplies	300
800 Other Objects	500
Total Support Services - Business	\$139,784
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	100,289
200 Personnel Services - Employee Benefits	48,291
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	95,000
500 Other Purchased Services	15,300
600 Supplies	64,000
Total Operation and Maintenance of Plant Services	\$323,880
2700 Student Transportation Services	
500 Other Purchased Services	178,000
Total Student Transportation Services	\$178,000
2800 Support Services - Central	
100 Personnel Services - Salaries	35,957
200 Personnel Services - Employee Benefits	47,925
300 Purchased Professional and Technical Services	26,645

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,420
500 Other Purchased Services	9,355
600 Supplies	55,350
Total Support Services - Central	\$180,652
2900 Other Support Services	
500 Other Purchased Services	15,025
Total Other Support Services	\$15,025
Total Support Services	\$1,571,785
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	42,189
200 Personnel Services - Employee Benefits	17,989
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	7,500
600 Supplies	6,000
800 Other Objects	2,000
Total Student Activities	\$85,178
Total Operation of Non-Instructional Services	\$85,178
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,750
900 Other Uses of Funds	12,500
Total Debt Service / Other Expenditures and Financing Uses	\$15,250
5900 Budgetary Reserve	
800 Other Objects	368,936
Total Budgetary Reserve	\$368,936
Total Other Expenditures and Financing Uses	\$384,186
TOTAL EXPENDITURES	\$4,706,854

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	400,000	400,000
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		
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	\$400,000	\$400,000

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 **\$400,000** **\$400,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	115,127	100,949
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,720	2,720
0540 Accumulated Compensated Absences	46,500	46,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$164,347	\$150,169
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

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

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	\$164,347	\$150,169

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

TOTAL INDEBTEDNESS	\$164,347	\$150,169
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	60,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$60,000
5900 Budgetary Reserve	368,936
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$428,936